



A Substance Abuse & Mental Health Counseling Center

September 17, 2010

To the Board of Directors
The Starting Place, Inc.
351 N. State Road 7, Suite 200
Plantation, FL 33317

RE: Management Letter Response – Year Ending June 30th, 2010

Dear Board Members:

In response to the audit of financial statements of The Starting Place, Inc the management has reviewed the recommendations for opportunities to straighten internal controls and operating efficiencies and will incorporate the following:

Cash and Bank

The agency will periodically review the amount exceeding the FDIC Insurance in each finance institution, will review its financial risks, and will take necessary actions to reduce risk exposure.

Thank you in advance for your review of this response. Should additional information be desired, please contact me at 954-324-4090.

Sincerely,



Joel Kaufman
Chief Executive Officer

JK/mf

