



October 15, 2012

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

RE: Management Letter Response – Fiscal Year ending June 30, 2012

Dear Board Members,

In response to the financial audit of The Starting Place, Inc. the management has reviewed the recommendations and will incorporate the following:

**Written Disclosure regarding amount of contribution that is deductible for Federal Income Tax**

In connection with soliciting or receiving contributions in excess of \$75, the Starting Place will inform the donor in writing that their charitable contribution is limited to the excess of their contribution over the value of the goods/services provided by the Starting Place

Thank you for the opportunity to continuously make this the best quality agency that everyone is proud of.

Sincerely,

Joel Kaufman, Ph.D.  
CEO