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CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

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Established 1980

September 25, 2012

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

In planning and performing our audit of the financial statements of The Starting Place, Inc. (Organization) as of and for the year ended June 30, 2012, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, during the course of our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiencies none of which are significant deficiencies or material weaknesses. Rather, these comments and recommendations are offered as part of the Organization's ongoing evaluation of procedures and control structure. We have already discussed these comments and recommendations with management and will be pleased to discuss these comments further in detail with you at your convenience as well as to provide suggestions in implementing the recommendations.

In this connection, we make the following observations and recommendations:

Disclosure requirements

Observation:

Invitations and/or acknowledgement letters for the annual breakfast event did not include a written disclosure that the amount of the contribution that is deductible for federal income tax purposes is limited to the excess of money contributed by the donor over the value of goods or services provided by the organization with a good-faith estimate of the fair market value of the goods or services.

Recommendation:

Solicitations and/or acknowledgement letters for all the quid pro quo contributions in excess of \$75 must inform the donor in writing that his charitable deduction is limited to the excess of his contribution over the value of the goods or services provided by the charity with a good-faith estimate of the value of those goods and services as required by the Internal Revenue Code.

This communication is intended solely for the information and use of the board of directors and management of The Starting Place, Inc. and its grantors, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in red ink that reads "Ribotsky, Levine & Co." in a cursive style.

RIBOTSKY, LEVINE & COMPANY
Certified Public Accountants