



Board of Directors  
WorkFaith Connection  
1500 N. Post Oak Road, Suite 150  
Houston TX 77055

Dear members of the Board of Directors:

The purpose of this letter is to document our understanding of the arrangement between WorkFaith Connection (WFC) and the Greater Houston Community Foundation (GHCF) and our relationship with GHCF as of and for the year ended December 31, 2010.

WFC began utilizing accounting services of GHCF on December 1, 2006. Those services include processing cash disbursements, recording transactions in a general ledger and producing monthly financial reports. GHCF maintains a general ledger of the activity of WFC based on the cash disbursements processed and other financial information reported by WFC and provides WFC with financial statements, gift listings, details of accounts payable, and pledge lists on a monthly basis.

WFC receives all donations and other cash receipts, makes the bank deposits and reports the totals to GHCF. WFC handles the initial receipt of contributions and other receipts and is responsible for making the related bank deposits. GHCF reports information regarding receipts as it is notified by WFC or when deposits are listed on the bank statement. GHCF would have no knowledge or reporting of receipts that were not properly deposited in the WFC bank account. GHCF would also have no knowledge of financing arrangements or other non-cash transactions.

Requests for disbursements are presented by WFC to GHCF and to Ms. Sandy Schultz or Mr. Stan Marek for approval. Mr. Marek is both a WFC board member and a member of the GHCF investment committee. Disbursement requests are supported by vendor invoices, vendor receipts, receiving reports, contracts or other evidence of the propriety of the expenditure. Upon approval by both GHCF and Ms. Schultz and/or Mr. Marek, the disbursements are made by GHCF out of the WFC checking account. GHCF reconciles the WFC bank statement monthly using the same processes of segregation of duties and supervisory review that is used for its own bank accounts.

Harper & Pearson Company, P.C. (H&P) is the independent auditor for GHCF. We have conducted an annual audit of the financial statements of GHCF for many years. As part of an audit conducted in accordance with auditing standards generally accepted in the United States, we obtain an understanding of the internal controls that are significant to the accounting and reporting process in order to assess the risk of material misstatements in the financial statements of GHCF. During the course of our audits of GHCF for the years ended December 31, 2010 and 2009, we did not note any items with respect to the internal controls of GHCF that we believe represent material weaknesses in internal control as defined by professional auditing standards, nor did we issue a management letter over internal controls for those years.

The specific procedures GHCF applies to the records of WFC were not subject to any additional scrutiny beyond what we would have applied to the GHCF financial reporting taken as a whole. However, we have consulted with GHCF and have been told that the same level of care and control is applied to the records of WFC as is utilized by GHCF for its own benefit.

This letter documents our understanding of the relationships between WFC and GHCF and GHCF and H&P as they relate to financial reporting as of December 31, 2010. Changes, if any, to the internal controls of the organizations or the reporting processes after December 31, 2010 have not been contemplated.

This letter has been prepared under the consulting standards issued by the American Institute of Certified Public Accountants and not for the purpose of expressing an opinion on the effectiveness of GHCF's or WFC's internal controls. Accordingly, we do not express an opinion on GHCF's or WFC's internal controls. Further, we have not conducted any attest procedures with regard to WFC and have therefore, issued no attest reports on WFC financial statements. Had we performed additional procedures, other information may have come to our attention that would have been of interest to the users of this letter.

*Harper & Pearson Company, P.C.*

HARPER & PEARSON COMPANY, P.C.  
May 6, 2011