

January 27, 2021

LaPorte CPAs and Business Advisors
111 Veterans Boulevard, Suite 600
Metairie, Louisiana 70005

This representation letter is provided in connection with your review of the financial statements of The Friends of Fisher House Southern Louisiana (the Organization), which comprise the statement of financial position as of April 30, 2020, and the related statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of obtaining limited assurance as a basis for reporting whether you are aware of any material modifications that should be made to the financial statements in order for the statements to be in accordance with generally accepted accounting principles.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We represent as of January 27, 2021, the following representations made to you during your review.

Financial Statements

1. We acknowledge our responsibility and have fulfilled our responsibilities for the preparation and fair presentation of the financial statements in accordance with the generally accepted accounting principles of accounting as set out in the terms of the engagement.
2. We acknowledge our responsibility and have fulfilled our responsibilities for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of the generally accepted accounting principles of accounting.
6. Guarantees, whether written or oral, under which the Organization is contingently liable have been properly accounted for and disclosed in accordance with the requirements of the generally accepted accounting principles of accounting.

7. Significant estimates and material concentrations known to management that are required to be disclosed in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 275, Risks and Uncertainties, have been properly accounted for and disclosed in accordance with the requirements of the generally accepted accounting principles of accounting. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volume of business, revenues, available sources of supply or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
8. There was one event subsequent to the date of the financial statements, and for which the generally accepted accounting principles of accounting would require adjustment or disclosure. The Organization transferred \$600,000 to The Fisher House Foundation of Rockville, MD in July of 2020, followed by an additional program grant of \$26,357.00 to same in October 2020. These program grants are reflected in the Organization's internal financial statements, commercial banking records and written receipts from the Fisher House Foundation.
9. There were no uncorrected misstatements.
10. There were no actual or possible litigation and claims to be accounted for and disclosed in accordance with the generally accepted accounting principles of accounting.

Information Provided

11. We have responded fully and truthfully to all inquiries made to us by you during your review.
12. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
 - b. Minutes of meetings of stockholders, directors and committees of directors, or summaries of actions of recent meetings for which minutes have not yet been prepared;
 - c. Additional information that you have requested from us for the purpose of the review; and
 - d. Unrestricted access to persons within the entity from whom you determined it necessary to obtain review evidence.
13. All transactions have been recorded in the accounting records and are reflected in the financial statements.
14. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others when the fraud could have a material effect on the financial statements.

15. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements as a whole communicated by employees, former employees, analysts, regulators or others
16. We have no plans or intentions that may materially affect the carrying amounts or classification of assets and liabilities.
17. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws or regulations whose effects should be considered when preparing financial statements.
18. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
19. We have disclosed to you any other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB ASC 450, *Contingencies*.
20. We have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware.
21. No material losses exist (such as from obsolete inventory or purchase or sale commitments) that have not been properly accrued or disclosed in the financial statements.
22. The Organization has satisfactory title to all owned assets, and no liens or encumbrances on such assets exist nor has any asset been pledged as collateral, except as disclosed to you and reported in the financial statements.
23. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
24. During the course of your review engagement, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.
25. We obtained and reviewed a draft copy of the reviewed financial statements and approve its issuance.

Very truly yours,



Brian Hennessy
Board President
Friends of the Fisher House of Southern Louisiana