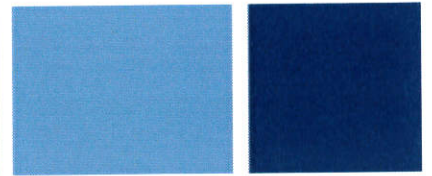




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October 15, 2014

To the Audit Committee  
Boys and Girls Clubs of San Dieguito and  
Boys & Girls Clubs of San Dieguito Foundation

In planning and performing our audit of the combined financial statements of Boys and Girls Clubs of San Dieguito and Boys & Girls Clubs of San Dieguito Foundation (collectively, the Organizations) as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the Organizations' internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organizations' internal control. Accordingly, we do not express an opinion on the effectiveness of the Organizations' 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 material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the use of the Audit Committee, Board of Directors, and management of Boys and Girls Clubs of San Dieguito and Boys & Girls Clubs of San Dieguito Foundation and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*AKT LLP*

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