

**COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE**

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September 25, 2019

To the Board of Directors  
Helpers Community, Inc.

We have audited the financial statements of Helpers Community, Inc. for the year ended December 31, 2018, and have issued our report thereon dated September 25, 2019. Professional standards require that we provide you with the information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 12, 2019. Professional standards also require that we communicate to you the following information related to our audit.

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| <p><b>Qualitative Aspects of Accounting Practices</b></p> | <p>Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Helpers Community, Inc. are described in Note 2 to the financial statements. As described in Note 2, Helpers Community, Inc. changed accounting policies related to the format and presentation of the audited financial statements by adopting FASB Accounting Standards Update (ASU) No. 2016-14, <i>Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities</i>, in December 31, 2018. We noted no transactions entered into by Helpers Community, Inc. during the year ended December 31, 2018 for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.</p>  |
| <p><b>Significant Accounting Estimates</b></p>            | <p>Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the financial statements as a whole. The most sensitive estimates were:</p> <ul style="list-style-type: none"> <li>• The fair value of investments based on publicly traded prices or other available information</li> <li>• The allocation of functional expense based on management's determinations</li> <li>• The useful lives of property and equipment based on comparable assets</li> <li>• The fair value of donated space based on comparable transactions</li> </ul> |

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| <b>Difficulties Encountered in Performing the Audit</b>            | We encountered no difficulties in dealing with management in performing and completing our audit.   |
| <b>Adjustments</b>   | Professional standards require us to accumulate all known and likely adjustments identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no audit adjustments for the year ended December 31, 2018.   |
| <b>Disagreements with Management</b>                               | For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.   |
| <b>Management Consultations with Other Independent Accountants</b> | In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Helpers Community, Inc.'s financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants. |
| <b>Other Audit Findings or Issues</b>                              | <p>We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Helpers Community, Inc.'s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.</p> <p>We noted an opportunity for Helpers Community, Inc. to further strengthen its internal controls.</p>   |
| <b>Management Representations</b>                                  | We have requested certain representations from management that are included in the management representation letter dated September 25, 2019.   |

This information is intended solely for the use of the Board of Directors and management of Helpers Community, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Harrington Group*

Harrington Group  
 Certified Public Accountants, LLP