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January 17, 2010

Twin Cities Minor Tackle Football Association
P.O. Box 25051 SDM Postal Outlet
Kitchener ON
N2A 4A5

Dear Board of Directors:

We have been engaged to audit the financial statements of Twin Cities Minor Tackle Football Association for the year ending November 30, 2009. Canadian generally accepted auditing standards require that we communicate the following information with you in relation to your audit.

Evaluation of Internal Controls

Audits include a review and evaluation of the system of internal controls to assist in determining the level of reliance that may or should be placed on the system in assessing the nature and extent of audit procedures to be undertaken.

During the course of our audit, we encountered the following specific internal control matters that we wish to bring to your attention:

1.) It was difficult to match deposits for equipment sales with related sales documents. It would be useful to have the Player Equipment Forms prenumbered so that equipment sales could be matched to specific documents. Prenumbering all Player Equipment Forms would also assist in ensuring that none get misplaced, which would be useful when tracking unreturned equipment. For sales which occur at times other than when equipment is issued, it would be wise to issue prenumbered receipts to all purchasers, or to use a cash register as noted below.

2.) There is the potential for misallocation of cash received from the various forms of fundraising. Use of a cash register would help to ensure the completeness of fundraising revenues and equipment and Spiritwear sales. By grouping cash register sales by inventory category, sales could be matched with inventory categories to aid in the analysis of sales of particular promotional items, and also identify inventory losses.

3.) There is the potential for the misallocation of inventories of equipment for resale and promotion wear. Use of a perpetual inventory system to track inventory would help to monitor inventory and identify shortages.

Significant Accounting Principles

Management is responsible for the appropriate selection and application of accounting policies. Our role is to re-view the appropriateness and application as part of our audit. The accounting policies used by Twin Cities Minor Tackle Football Association are described in the notes to the financial statements.

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There were no new accounting policies adopted or changes to the application of accounting policies of Twin Cities Minor Tackle Football Association during the year.

Significant Unusual Transactions

We are not aware of any significant or unusual transactions entered into by Twin Cities Minor Tackle Football Association that you should be informed about.

Accounting Estimates

Management is responsible for the accounting estimates included in financial statements. Estimates and the related judgments and assumptions are based on management's knowledge of the business and past experience about current and future events.

Our responsibility as auditors is to obtain sufficient appropriate evidence to provide reasonable assurance that management's accounting estimates are reasonable within the context of the financial statements as a whole. An audit includes performing appropriate procedures to verify the:

- Calculation of accounting estimates;
- Analyzing of key factors such as underlying management assumptions;
- Materiality of estimates individually and in the aggregate in relation to the financial statements as a whole;
- Estimate's sensitivity to variation and deviation from historical patterns;
- Estimate's consistency with the entity's business plans; and
- Other audit evidence.

Disagreements with Management

We are required to communicate any disagreements with management, whether or not resolved, about matters that are individually or in aggregate significant to the Organization's financial statements or auditor's report. Disagreements may arise over:

- Selection or application of accounting principles;
- Assumptions and related judgments for accounting estimates;
- Financial statement disclosures;
- Scope of the audit; or
- Wording of the auditor's report.

We are pleased to inform you that we had no disagreements with management during the course of our audit.

Consultation with Other Accountants (Second Opinions)

Management may consult with other accountants about auditing and accounting matters to obtain a "second opinion". When an entity requests that another accountant provide a written report or oral advice on the application of accounting principles to a specific transaction or the type of opinion that may be rendered on the entity's financial statements, we are required to ensure that the accountant has ensured that the reporting accountant has knowledge of all facts and circumstances and has conducted the engagement in accordance with Canadian generally accepted auditing standards on the Reports on the Application of Accounting Principles.

We are not aware of any consultations that have taken place with other accountants.

Issues Discussed

The auditor generally discusses among other matters, the application of accounting principles and auditing standards, and fees, etc. with management in during the initial or recurring appointment of the auditor during the normal course of business. There were no major issues discussed during our audit with regards to our retention that were not in the normal course of business.

Difficulties Encountered During the Audit

We encountered no significant difficulties during our audit that should be brought to the attention of the audit committee.

We shall be pleased to discuss with you further any matters mentioned above, at your convenience.

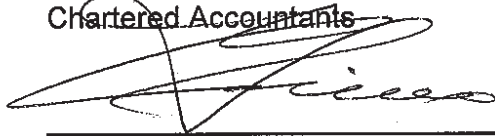
This communication is prepared solely for the information of the audit committee and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

To ensure there is a clear understanding and record of the matters discussed, we ask that members of the audit committee sign their acknowledgement in the spaces provided below. Should any member of the audit committee wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact us at any time.

Respectfully,

SIMON McWHINNIE RIEDIGER & MEREDITH LLP

Chartered Accountants



E.M. Simon C.A. Partner