

LUND & GUTTRY LLP / CERTIFIED PUBLIC ACCOUNTANTS
39700 BOB HOPE DRIVE • SUITE 309 • P.O. BOX 250 • RANCHO MIRAGE, CA 92270-0250
Telephone (760) 568-2242 • Fax (760) 346-8891
www.lundandguttery.com

INDEPENDENT AUDITORS' REPORT
ON INTERNAL CONTROL STRUCTURE

Board of Directors and Management
Coachella Valley Rescue Mission
Indio, California

In planning and performing our audit of the financial statements of Coachella Valley Rescue Mission (The Organization) for the year ended December 31, 2008, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

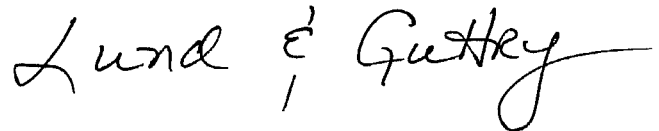
Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified one deficiency in internal control that we consider to be a control deficiency.

A control deficiency 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 a misstatement on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies that adversely affect the Organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Organization's financial statements that is more than inconsequential will not be prevented or detected by the Organization's internal control. We consider the following to be a control deficiency in internal controls.

CONTRIBUTIONS RECEIVABLE

We noted during our audit that the Organization recorded a contribution receivable of \$230,000 in August 2008 from an estate. The Organization was later notified in November 2008 that the expected amount to be received from the estate was \$310,000, therefore increasing the total receivable by \$80,000. The Organization did not update the contribution receivable for this new estimated amount. We recommend that all contributions receivable be updated for the most current available documentation supporting the expected collection.

This report is intended solely for the information and use of the Members of the Board of Directors and management and should not be used for any other purpose.

A handwritten signature in cursive script that reads "Lund & Guttery". The signature is written in black ink and is positioned to the right of the date.

June 2, 2009