

**COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE**


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June 20, 2016

 To the Board of Directors  
 A. Milton Miller Memorial Fund, Inc.  
 dba Disability Rights Legal Center

We have audited the financial statements of A. Milton Miller Memorial Fund, Inc. dba Disability Rights Legal Center (“DRLC”) for the year ended December 31, 2015, and have issued our report thereon dated June 20, 2016. Professional standards require that we provide you with the information about our responsibilities under generally accepted auditing standards and, *Government 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 March 8, 2016. Professional standards also require that we communicate to you the following information related to our audit.

<b>Qualitative Aspects of Accounting Practices</b>	Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by DRLC are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2015. We noted no transactions entered into by the DRLC during the year 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.
<b>Significant Accounting Estimates</b>	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: <ul style="list-style-type: none"> <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 investments based on publicly traded prices</li> <li>• The fair value of in-kind donations based on comparable transactions</li> </ul>

<p><b>Adjustments</b></p>	<p>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. Three adjusting journal entries were recorded during our audit, with an overall increase in the change in net assets of \$74,949. Areas affected were net assets, accrued liabilities, revenue and expenses. Management has corrected all such misstatements.</p>
<p><b>Difficulties Encountered in Performing the Audit</b></p>	<p>We encountered no difficulties in dealing with management in performing and completing our audit. However, there were some timing delays related to the retrieving of supporting documentation.</p>
<p><b>Disagreements with Management</b></p>	<p>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.</p>
<p><b>Management Consultations with Other Independent Accountants</b></p>	<p>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 the DRLC'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.</p>
<p><b>Other Audit Findings or Issues</b></p>	<p>We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to retention as the DRLC's auditors. However, these discussions occur in the normal course of our professional relationship and our responses were not a condition to our retention.</p> <p>We have issued a separate management letter dated June 20, 2016 which identified an opportunity to strengthen internal controls.</p>

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<b>Management Representations</b>	We have requested certain representations from management that are included in the management representation letter dated June 20, 2016.
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This information is intended solely for the use of the Board of Directors and management of the DRLC 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