

November 22, 2006

Volunteer Florida Foundation's Hurricane Relief Fund
401 South Monroe Street
Tallahassee, FL 32301

We were engaged to perform agreed-upon procedures to your cash accounts for the period February 2, 2006 to August 1, 2006. This engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Because the agreed-upon procedures do not constitute an examination, we do not express an opinion on your cash accounts. In addition, we have no obligation to perform any procedures beyond those described below.

We reviewed the policies and procedures for managing donations and disbursements of the Hurricane Relief Fund (the Fund), noting that appropriate controls were in place. As part of our procedures, we noted that each county receiving funds is required to submit a financial report which attests to the purpose and validity of the disbursements and contains supporting documentation for the expenses. We recommend that the Fund continue to follow up with each county to ensure the reports are sent back as required and to confirm that the funds were properly disbursed.

We tested a sample of cash receipts. We noted that all the donations tested in our sample were deposited in a timely manner and were all properly accounted for. We encourage you to continue to enforce the policies that are in place that ensure proper safeguarding, recording and depositing of donations. We recommend that you continue to follow your policies with regard to recording all donations in the donor tracking system as well as acknowledging each donation in writing when it is received.

We tested a sample of cash disbursements. We noted that all disbursements tested in our sample were appropriately authorized and recorded. The Fund's cash disbursement policies require dual signatures for all disbursements \$100,000 or greater. We encourage you to continue to adhere to this policy as well as other policies relating to cash disbursements in order to retain strong control over the cash disbursement process.

Attached is a summary of recorded cash receipts and disbursements for the period February 2, 2006 to August 1, 2006.

American Institute of
Certified Public Accountants

Alabama Society of
Certified Public Accountants

Florida Institute of
Certified Public Accountants

Georgia Society of
Certified Public Accountants

Mississippi Society of
Certified Public Accountants

AICPA Alliance for CPA Firms

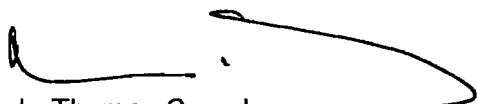
Center for Public
Company Audit Firms

This report is intended solely for the information and use of Volunteer Florida Foundation's Hurricane Relief Fund and is not intended to be and should not be used by anyone other than the specified party.

It has been a pleasure to work with you and we appreciate the opportunity to conduct this engagement.

If you have any questions, please contact us.

Carr, Riggs & Ingram, LLC

A handwritten signature in black ink, appearing to read "L. Thomas Cox, Jr.", written over a horizontal line.

L. Thomas Cox, Jr.
Partner

**Florida Hurricane Relief Fund
Cash Receipts and Disbursements
For the period February 2, 2006 to August 1, 2006**

Hurricane Relief Fund Account	
Beginning Balance (as of February 2, 2006)	\$ 1,130,560.61
Net Transfers from Investments	1,500,000.00
Add: Interest Earned	468.48
Add: Receipts	1,332,041.82
Less: Disbursements	<u>(3,771,903.16)</u>
Ending Balance (as of August 1, 2006)	<u>\$ 191,167.75</u>

Interest earned on investments attributable to Hurricane Relief funds totaled \$101,060 for the period February 2, 2006 to August 1, 2006.