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October 27, 2010

Board of Directors
Emery Education Foundation
P.O. Box 8926
Emeryville, California 94662

Gentlemen:

In planning and performing our audit of the financial statements of Emery Education Foundation for the year ended June 30, 2010 (on which we have issued our report dated October 27, 2010), we considered the Organization's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure. Such considerations would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standard established by the American Institute of Certified Public Accountants.

"A deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis."

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. **We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.**

A description of the responsibility of management of establishing and maintaining the internal control structure and of the objectives of and inherent limitations in such a structure, is set forth in the attached Schedule I, and should be read in conjunction with this report.

This communication is intended solely for the information and use of the Board of Directors and management of Emery Education Foundation and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,
OTO BAILEY FUKUMOTO & MISHIMA, INC.

By: 
Ann A. Fukumoto, CPA

SCHEDULE I

MANAGEMENT'S RESPONSIBILITY FOR, AND THE OBJECTIVES AND LIMITATIONS OF THE INTERNAL CONTROL STRUCTURE

The following comments concerning management's responsibility for the internal control structure and the objectives of and the inherent limitations in the internal control structure are adapted from the Statements on Auditing Standards of the American Institute of Certified Public Accountants.

Management's Responsibility

Management is responsible for establishing and maintaining the internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures.

Objectives

The objectives of the structure are to provide management with reasonable, but not absolute, assurance that the specific entity objectives will be achieved. These specific objectives, as they relate to an audit, include the establishment of policies and procedures that provide reasonable assurance that the entity has recorded, processed, summarized, and reported financial data that is consistent with management's assertions that are embodied in the financial statements. In addition, the structure provides management with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Limitations

Because of inherent limitations in any internal control structure, errors or irregularities nevertheless may occur and not be detected. Also, projection of an evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of change in conditions or that the degree of compliance with the policies and procedures may deteriorate.