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February 24, 2016

Management and the Board of Directors
The Children's Trust
PO Box 42001
San Juan PR 00940-2001

Ladies and Gentlemen:

In planning and performing our audit of the financial statements of The Children's Trust (the Trust) as of and for the year ended June 30, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the Trust's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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 Trust's internal control. Accordingly, we do not express an opinion on the effectiveness of the Trust's internal control.

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 a 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 material weaknesses. Given these limitations, we did not identify any deficiencies in internal control during our audit that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, Board of Directors, and the Office of the Comptroller of Puerto Rico, and is not intended to be, and should not be, used by anyone other than these specified parties.

Yours truly,

RSM PUERTO RICO
Raúl Hernández Rivera, CPA, CFE, CGMA

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