July 16, 2015

Bennoch & Walker LLC
16225 Park Ten Place
Suite 500
Houston, Texas 77084

Ladies and Gentlemen:

We are providing this letter in connection with your audit of the statement of financial position of Blessed Be Hope for Three, Inc. (the Organization) as of December 31, 2014 and the related statements of activities, functional expenses, and cash flows for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, changes in net assets, and cash flows of the Organization in conformity with U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation in the financial statements of financial position, changes in net assets, and cash flows in conformity with generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of July 16, 2015, the following representations made to you during your audit.

1. The financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles and include all assets under the Organization's control.
2. We have made available to you all:
   a. Financial records and related data.
   b. Minutes of the meetings of board of directors, and committees of directors, or summaries of actions of recent meetings for which minutes have not yet been prepared.
3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
5. We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

6. We are responsible for designating a qualified management-level individual (individual who signs this letter is considered to be such person, unless otherwise designated in writing) to be responsible and accountable for overseeing and reviewing proposed standard, adjusting or correcting journal entries and understanding their impact on the financial statements. You have recommended adjusting journal entries that have been posted to the Organization's accounts and we are in agreement with those adjustments.

7. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.

8. We have no knowledge of any fraud or suspected fraud affecting the Organization involving:

    a. Management,

    b. Employees who have significant roles in internal control, or

    c. Others where the fraud could have a material effect on the financial statements.

9. We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, regulators, or others.

10. The Organization has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

11. Related party transactions (if any) and related accounts receivable or payable have been properly recorded or disclosed in the financial statements.

12. There are no related party sales, purchases, loans, transfers, leasing arrangements, and guarantees.

13. There are no guarantees, whether written or oral, under which the Organization is contingently liable.

14. Significant estimates and material concentrations known to management that are required to be disclosed in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 275, *Risks and Uncertainties*.

15. In accordance with FASB ASC 820, *Fair Value Measurements and Disclosures*, the Organization has categorized its financial instruments, based on the priority of inputs to the valuation technique, into a three-level fair value hierarchy. The fair value gives the highest priority to quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

16. The Organization has assessed the impact of FASB ASC 740, *Income Taxes*, and has determined that no material liability is required to be recorded.

17. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

18. The Organization is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.

19. There are no estimates that may be subject to a material change in the near term that have not been properly disclosed in the financial statements. We understand that near term means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations existing at the date of the financial statements that make the Organization vulnerable to the risk of severe impact that have not been properly disclosed in the financial statements.

20. There are no:

    a. Violations or possible violations of laws or regulations whose effect should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.

    b. Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in the financial statements in accordance with FASB ASC 450, *Contingencies*.

    (or)

    We are not aware of any pending or threatened litigation, claims or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with FASB ASC 450, *Contingencies* and we have not consulted a lawyer concerning material litigation, claims or assessments.

    Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB ASC 450, *Contingencies*.

    c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB ASC 450, *Contingencies*.

    d. Designations of net assets disclosed to you that were not properly authorized and approved, or reclassifications of net assets that have not been properly reflected in the financial statements.

21. The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged "except as made known to you and disclosed in the notes to the financial statements."

22. We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy these restrictions.

23. We believe the basis for allocation of functional expenses is reasonable.

To the best of our knowledge and belief, no events or transactions have occurred subsequent to the statement of financial position date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

Signature: Darla Farmer Signature: ____________________

Title: FOUNDER, PAST PRESIDENT Title: ____________________

BLESSED BE HOPE FOR THREE, INC.

Financial Statements
for the Year Ended December 31, 2014

BENNOCH & WALKER LLC
CERTIFIED PUBLIC ACCOUNTANTS

BLESSED BE HOPE FOR THREE, INC.

Table of Contents

BENNOCH & WALKER LLC
CERTIFIED PUBLIC ACCOUNTANTS

16225 Park Ten Place
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Blessed Be Hope for Three, Inc.
Stafford, Texas

We have audited the accompanying financial statements of Blessed Be Hope for Three, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2014, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Blessed Be Hope for Three, Inc. as of December 31, 2014, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Bennoch & Walker LLC

Bennoch & Walker LLC
Certified Public Accountants
Houston, Texas

July 16, 2015

BLESSED BE HOPE FOR THREE, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2014

ASSETS		
Cash and cash equivalents	$	189,971
Grants receivable		163,689
Prepaid expenses		10,000
Other assets		2,179
TOTAL ASSETS	$	365,839
LIABILITIES AND NET ASSETS		
Liabilities		
Accrued expenses	$	4,345
Total Liabilities		4,345
Net Assets		
Unrestricted		179,626
Temporarily restricted		181,868
Total Net Assets		361,494
TOTAL LIABILITIES AND NET ASSETS	$	365,839

The accompanying notes are an integral part of these financial statements.

BLESSED BE HOPE FOR THREE, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014

	Unrestricted	Temporarily Restricted	Total
Public Support and Revenues			
Grants	$ -	$ 198,689	$ 198,689
Contributions	61,758	-	61,758
In-kind contributions	39,342	-	39,342
Special events	122,592	-	122,592
Fundraising events	46,465	-	46,465
Less: costs of direct benefit to donors	(9,095)	-	(9,095)
Total Public Support and Revenues	261,062	198,689	459,751
Net assets released from temporary restrictions	305,411	(305,411)	-
Total Public Support and Revenues, and releases from temporary restrictions	566,473	(106,722)	459,751
Expenses			
Program expenses	353,874	-	353,874
Total Program Expenses	353,874	-	353,874
Supporting Services:			
Management and general	49,128	-	49,128
Fundraising	7,182	-	7,182
Total Supporting Services	56,310	-	56,310
Total Expenses	410,184	-	410,184
Change in Net Assets	156,289	(106,722)	49,567
Net Assets, Beginning of Year	23,337	288,590	311,927
NET ASSETS, END OF YEAR	$ 179,626	$ 181,868	$ 361,494

The accompanying notes are an integral part of these financial statements.

BLESSED BE HOPE FOR THREE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

		Supporting Services		
	Program	Management & General	Fundraising	Total
Salaries	$ 129,878	$ 19,022	$ -	$ 148,900
Payroll taxes	5,406	1,455	-	6,861
Advertising	1,702	-	-	1,702
Conferences	-	1,325	-	1,325
Dues	-	1,817	-	1,817
Education	1,494	-	-	1,494
Family assistance	122,847	-	-	122,847
Fees	-	2,872	-	2,872
Fundraising event	-	-	6,285	6,285
In-kind	38,445	-	897	39,342
Insurance	-	827	-	827
Meals & entertainment	-	49	-	49
Miscellaneous	-	1,591	-	1,591
Newsletter & calendar	2,861	-	-	2,861
Office expenses	-	3,517	-	3,517
Postage	-	4,302	-	4,302
Print	350	240	-	590
Program expenses	3,878	-	-	3,878
Rent & utilities	-	7,200	-	7,200
Repairs & maintenance	-	994	-	994
Special events	42,312	-	-	42,312
Subscriptions	-	152	-	152
Supplies	-	3,607	-	3,607
Training & development	4,701	-	-	4,701
Travel	-	158	-	158
TOTAL FUNCTIONAL EXPENSES	$ 353,874	$ 49,128	$ 7,182	$ 410,184

The accompanying notes are an integral part of these financial statements.

BLESSED BE HOPE FOR THREE, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2014

Cash Flows From Operating Activities	
Change in net assets	$ 49,567
Adjustments to reconcile change in net assets activities to net cash from operating:	
Change in operating assets and liabilities	
Accounts receivable	(15,259)
Prepaid expenses	(10,000)
Other assets	(2,179)
Accrued expenses	206
Net Cash from Operating Activities	22,335
Net Change in Cash and Cash Equivalents	22,335
Cash and Cash Equivalents, Beginning of Year	167,636
Cash and Cash Equivalents, End of Year	$ 189,971

The accompanying notes are an integral part of these financial statements.

NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Business – Blessed Be Hope for Three, Inc. (the "Organization"), a Texas nonprofit organization, was founded on December 6, 2010, and was approved as a 501(c)(3) entity on April 29, 2011. The purpose of the Organization is to bring awareness to the community on behalf of families with multiple children affected by autism and provide assistance with care costs to those families. Assistance may include, but is not limited to, education costs, medication costs, hospital fees, in-home care expenses, and special equipment.

The Organization is supported through contributions received from individuals, corporations and foundations, as well as fundraisers.

Basis of Accounting – The financial statements of the Organization have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

Financial Statement Presentation – The Organization's financial statements are presented in accordance with Financial Accounting Standards Board's (FASB) Accounting Standards Codification (ASC) 958-205-45-4, *Financial Statements of Not-for-Profit Organizations*. Under FASB ASC 958-205-45-4, the Organization is required to report information regarding its financial position and activities according to three classes of net assets:

Unrestricted net assets – These are resources that are not subject to donor-imposed stipulations and can be used for the general operations of the Organization. As of December 31, 2014, the Organization had $179,626 of unrestricted resources.

Temporarily restricted net assets – These are resources that are subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. As of December 31, 2014, the Organization had $181,868 of temporarily restricted resources.

Permanently restricted net assets – These are resources that are subject to donor restrictions requiring that the principal be held in perpetuity and any income thereon be used by the Organization. The Organization did not have any permanently restricted net assets as of December 31, 2014.

In addition, the Organization is required by FASB ASC 958-205-45-4 to present a statement of cash flows.

Revenue Recognition – Generally, grants are recognized as revenues when earned. Grants that operate on a reimbursement basis are recognized on the accrual basis as revenues only to the extent of disbursements and commitments that are allowable for reimbursement. Revenues from contributions, donations and other sources are recognized as unrestricted or temporarily restricted revenues when received or unconditionally promised by a third party. Revenues from special events are recognized when the events are held. Interest income is recognized when earned based on passage of time. Program income and other income are recognized when received.

Contributions and Promises to Give – In accordance with FASB ASC 958-605-45-3, *Accounting for Contributions Received and Contributions Made*, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Conditional promises to give cash or other assets are not recognized as revenues until received. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions are met in the fiscal year in which the contributions were recognized. All other donor-restricted contributions would be reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

The Organization uses the allowance method to determine uncollectible grant and promise to give receivables. The allowance is based on management’s analysis of specific promises made. The Organization considers all grants and promises to give receivable to be fully collectible; accordingly no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when that determination is made.

Contributed Services and Facilities – The Organization recognizes contributed services at their fair value if the services provide value to the Organization and require specialized skills, are provided by individuals possessing those skills, and would have been purchased if not provided by contributors, as established by FASB ASC 958-605-25-26. Contributed professional services amounted to $1,300 in the year ended December 31, 2014.

Donations – Donations are recorded as contributions at fair value at the date of donation. Such donations are reported as unrestricted net assets unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as restricted by the donor.

The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Cash and Cash Equivalents – The Organization considers all monies in banks and highly liquid investments with maturities of three months or less from the date of purchase to be cash and cash equivalents. The carrying values of any cash and cash equivalents are deemed to approximate their fair values because of the short maturities of those financial instruments.

Property and Equipment – The Organization capitalizes all expenditures for property and equipment in excess of $500. Purchased property and equipment are carried at cost. Donated property and equipment are carried at fair value at the date of donation. Property and equipment items are depreciated using the straight-line method based on their estimated useful lives. Maintenance and repairs are charged to operations when incurred. Major improvements and renewals that extend the life of the asset are capitalized. At December 31, 2014, the organization had no property and equipment.

Functional Allocation of Expenses – Expenses are categorized in the Statement of Activities as program services, fundraising and management and general. The Organization's expenses are allocated on a functional basis among these benefited categories.

Program service expenses include direct and indirect (allocated) expenses for the various programs offered by the Organization. Expenses that can be identified with a specific program and support services are allocated directly according to their natural expenditure classification. Other expenses, that are common to several functions, are allocated to program services by various reasonable bases.

Fundraising expenses represent costs incurred in connection with fundraising efforts. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Income Taxes – The Organization is a nonprofit corporation that is exempt from federal income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code ("Code") and comparable State law, and contributions to it are tax deductible within the limitations prescribed by the Code. The Organization did not conduct any unrelated business activities in the current fiscal year. Therefore, the Organization has made no provision for federal income taxes in the accompanying financial statements.

The Organization applies the provisions of FASB ASC Topic 740, *Income Taxes*, (formerly FASB Interpretation No. 48 (FIN 48), *Accounting for Uncertainty in Income Taxes - an Interpretation of FASB Statement No. 109*), which prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. FIN 48 also provides guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosures and transition.

The Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates. The significant estimates included in the financial statements are the estimates of useful lives used for depreciating property and equipment items.

Fair Value of Financial Instruments – ASC 820, *Fair Value Measurements and Disclosures* (formerly SFAS 157), defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market, establishes a framework for measuring fair value in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date.

The valuation techniques required by ASC 820 are based upon observable and unobservable inputs, and ASC 820 establishes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. The three levels of inputs used to measure fair value are as follows:

- Level I - Quoted prices in active markets for identical assets or liabilities. An active market is a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis. Level I assets include cash and cash equivalents with a fair value at December 31, 2014 of $189,971.

- Level 2 - Inputs other than quoted prices included in Level I, such as quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities that are not active; or other inputs that are observable or can be corroborated by observable market data.

- Level 3 - Significant unobservable inputs that are supported by little or no market activity.

The asset’s or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used are to maximize the use of observable inputs and minimize the use of unobservable inputs.

NOTE 2 – GRANTS RECEIVABLE

Grants receivable consist of the following as of December 31, 2014:

The George Foundation	$ 138,689
The Children's Fund	25,000
Total grants receivable	$ 163,689

All grants receivable are collectible within the next fiscal year.

NOTE 3 – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following specific program services and expenditures at December 31, 2014:

2015 Operations	$ 163,689
Family Assistance Coordinator Salary	18,179
Total temporarily restricted net assets	$ 181,868

NOTE 4 – CONCENTRATION OF CREDIT RISKS

All of a depositor's accounts at an insured depository institution, including all noninterest-bearing transaction accounts, are insured by the Federal Deposit Insurance Corporation (FDIC) up to the standard maximum deposit insurance amount ($250,000), for each deposit insurance ownership category.

The Organization maintains its cash balances in two financial institutions. These balances are insured by the FDIC up to $250,000. As of December 31, 2014, the Organization had $16,578 that was not covered by FDIC insurance. The Organization has not experienced any losses in such accounts and believes the risk of future loss is mitigated by monitoring the balances and the financial institutions where the cash is deposited.

NOTE 5 – CONCENTRATIONS

The Organization is dependent on several sources of support and revenue. Grant funds from one foundation provide approximately forty-three percent (43%) of the Organization’s support for the year ended December 31, 2014. Two foundations make up one hundred percent (100%) of the Organization’s grants receivable for the year ended December 31, 2014.

NOTE 6 – SUBSEQUENT EVENTS

In 2015, the Organization entered into a thirty-six month lease agreement for office space that commenced on February 1, 2015. The terms of the lease require a security deposit of $8,495 and monthly payments that start at $1,653 and increase slightly every twelve months. The agreement includes an option to extend the term of the lease for an additional three year period.

Management has evaluated subsequent events through July 16, 2015; the date financial statements were available to be issued. No change to the financial statements for the year ended December 31, 2014 is deemed necessary as a result of this evaluation.