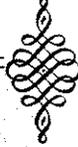


J-T-H Management Services, Inc.

Accounting... Taxes... Management Services - Since 1980



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Internet: JHIGGS1031@aol.com

4021 Basket Drive

Memphis, Tennessee 38116-2061

August 23, 2016

Shelby County Commissioners
Community Enhancement Grant Program
125 South Main Street
Memphis, Tennessee 38101

In reference to my client's application for a Shelby County Commissioners Community Enhancement Grant to operate a youth empowerment program his financial accounting system and process is as follows:

Mouth of the South Inc. maintains a budget and control financial systems using Generally Accepted Accounting Standards (GAAP) as prescribed by the Financial Accounting Standards Board (FASB), the American Institute of Certified Public Accountants (AICPA), and the U.S. Federal Office of Management and Budget (OMB) standards prescribed in OMB Circular A-110, Subpart C, Section 21. Mouth of the South Inc., has established organizational internal financial management system that meets and exceed required minimum standards. Mouth of the South Inc. agrees to expend up to and not to exceed obligations available in the grant.

Preparing financial statements, the financial statements were prepared using the data from original source documents such as checks, invoices and bank statements are as representative of the operations for the period then ended. They are the true and accurate accounting of the operations of transitions for the period noted.

If you have any questions, please call me at (901) 901-672-8460

Sincerely,

A handwritten signature in black ink, appearing to read "J. Higgs".

Jeffrey T. Higgs CEO
Senior Accountant