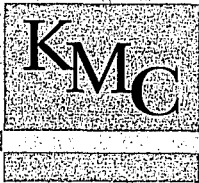


**HABITAT FOR HUMANITY
OF PALM BEACH COUNTY, INC.**

REPORT TO MANAGEMENT

June 30, 2009



KEEFE, MCCULLOUGH & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS

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KENNETH G. SMITH, C.P.A.
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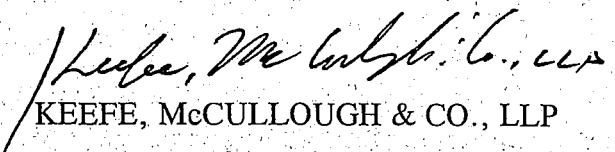
To the Board of Directors,
Habitat for Humanity of Palm Beach County, Inc.
West Palm Beach, Florida

In planning and performing our audit of the financial statements of Habitat for Humanity of Palm Beach County, Inc., (a not-for-profit organization) (the "Organization") as of and for the year ended June 30, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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 Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

The list that accompanies this letter has been presented to inform you that all prior year's comments and recommendations have been implemented or are no longer relevant to the Organization and that our current year audit noted no comments and recommendations.

We wish to thank the Executive Director and Finance Director for their support and assistance during our audit.

This report is intended solely for the information and use of the Board of Directors, management and others within the Organization and is not intended to be, and should not be, used by anyone other than these specified parties.


KEEFE, MCCULLOUGH & CO., LLP

Fort Lauderdale, Florida
November 17, 2009

HABITAT FOR HUMANITY OF PALM BEACH COUNTY, INC.
INTERNAL CONTROL COMMENTS AND RECOMMENDATIONS
June 30, 2009

PRIOR YEAR INTERNAL CONTROL COMMENTS AND RECOMMENDATIONS

	<u>STILL APPLICABLE</u>	<u>IMPLEMENTED OR NO LONGER RELEVANT</u>
Proper authorization of employee pay rate in personnel file.		X
Signed authorization of employee time sheets		X
Employer signature on employee I-9		X
Proper support for credit card charges		X

CURRENT YEAR INTERNAL CONTROL COMMENTS AND RECOMMENDATIONS

None