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INTERNAL CONTROL LETTER

May 25, 2011

To the Board of Directors
The Western District Executive Board
of the Moravian Church - Northern Province

In planning and performing our audit of the financial statements of The Western District Executive Board of the Moravian Church - Northern Province as of and for the year ended December 31, 2010, in accordance with auditing standards generally accepted in the United States of America, we considered The Western District Executive Board of the Moravian Church - Northern Province'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in The Western District Executive Board of the Moravian Church - Northern Province's internal control to be significant deficiencies:

Financial Statement Preparation

The District currently needs assistance from the Auditors to prepare complete, year-end financial statements which include the required disclosures under general accepted accounting principles. By omitting these disclosures in the internally prepared financial statements reviewed by the Board of Directors, pertinent financial information regarding the District's operations may be missed. By definition, this is in almost all cases a control deficiency in internal control.

Internal Control Structure

The size of the District's accounting and administrative staff precludes certain financial internal controls from being in place. The segregation of accounting functions among personnel is an important part of internal accounting controls. However, it is not fiscally cost effective for the District to hire the extra personnel that would be required to attain proper duty segregation. Therefore, management and the Board should remain involved in the financial affairs of the District to provide additional oversight controls.

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

Congbell, Rappold & Yasaita LLP

Certified Public Accountants