

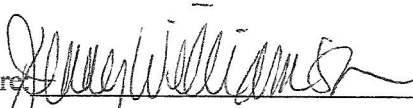



July 1, 2011

Wendy J. Salgado, CPA  
2233 W La. Loma Dr.  
Rancho Cordova, CA 95670

In connection with your examination of the internal control over financial reporting as of December 31, 2010, for the purpose of expressing an opinion on the effectiveness of Courage To Be You's internal control over financial reporting as of December 31, 2010, based on criteria established in *Internal Control—Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), we confirm, to the best of our knowledge and belief, the following representations made to you during the course of your examination.

1. We are responsible for establishing and maintaining effective internal control over financial reporting.
2. We have performed an evaluation of the effectiveness of the entity's internal control over financial reporting based on COSO.
3. Courage To Be You maintained effective internal control over financial reporting as of December 31, 2010, based on COSO.
4. We have disclosed to you all deficiencies in the design or operation of internal control over financial reporting.
5. We have no knowledge of any material fraud or suspected fraud affecting the entity, or any fraud or suspected fraud involving senior management or management or other employees who have a significant role in the entity's internal control over financial reporting.
6. There have been no changes in internal control over financial reporting and other events subsequent to December 31, 2010 that might significantly affect internal control.

Signature:   
Title: 

Signature:   
Title: 