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To the Executive Committee  
and Board of Directors of Greater Gallatin United Way, Inc.

In planning and performing our audit of the financial statements of Greater Gallatin United Way, Inc. as of and for the year ended June 30, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered Greater Gallatin United Way, Inc.'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.

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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily 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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

This information is intended solely for the information and use of the board and management of Greater Gallatin United Way, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Junkermier, Clark, Campanella, Stevens, P.C.*

Bozeman, Montana  
September 7, 2011