

December 3, 2010

To the Board of Directors and
Jill Ryan, Executive Director
Great Lakes Aquatic Habitat Network and Fund, Inc.
d/b/a Freshwater Future
Petoskey, MI 49770

In planning and performing my audit of the financial statements of Great Lakes Aquatic Habitat Network and Fund, Inc. (d/b/a Freshwater Future) as of and for the year ended September 30, 2010, in accordance with auditing standards generally accepted in the United States of America, I considered Freshwater Future's internal control over financial reporting (internal control) as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control.

My 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. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, I have identified certain deficiencies in internal control that I consider to be material weaknesses.

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 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. I consider the following deficiencies in Freshwater Future's internal control to be material weaknesses:

Prepare Financial Statements in Accordance with GAAP

The internal control structure of the Organization has focused primarily on the objective of effectiveness and efficiency of operations (i.e., performance and mission goals and safeguarding of resources). However, the system of internal control over the objectives of reliability of financial reporting contains certain deficiencies. A key element of financial reporting is the ability of management to select and apply the appropriate accounting principles to prepare financial statements in accordance with generally accepted accounting principles. For the year ended September 30, 2010, there was no one on staff with sufficient knowledge to prepare GAAP-based financial statements.

As a result, certain adjustments were required to be made to the accounting records subsequent to the start of the audit process. Material adjustments included adjusting compensated absences and adjusting grants receivable / deferred revenue / grants income / contributions revenue as of and for the year ended September 30, 2010. Since these adjustments resulted in a material misstatement of the financial statements, this deficiency is deemed to be a material weakness.

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.

Very truly yours,

Curt A. Reppuhn, CPA PLLC