

**GLOBAL PARTNERSHIPS AND SUBSIDIARIES**

Letter of Internal Control Comments

For the Year Ended June 30, 2017

**To the Board of Directors  
Global Partnerships and Subsidiaries  
Seattle, Washington**

In planning and performing our audit of the consolidated financial statements of Global Partnerships and Subsidiaries (collectively, the GP) as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered GP's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of GP's internal control. Accordingly, we do not express an opinion on the effectiveness of the GP'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 consolidated 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 first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

*Clark Nuber P.S.*

Certified Public Accountants  
September 21, 2017



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