Ratliff & Associates, P.C.
Certified Public Accountants

March 28, 2017

To the Board of Directors of
LEAP Global Missions
7777 Forest Lane, Suite B326
Dallas TX 75230

We have audited the financial statements of LEAP Global Missions (the "Organization") for the year ended December 31, 2016, and have issued our report thereon dated March 28, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 26, 2016. Professional standards also require that we communicate to you the following significant findings, conclusions and other matters related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in the Note 2 disclosure to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year audited. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the financial statements are the valuations of noncash donated assets and services, the allocation of payroll and facility expenses between program and support services, and the calculation of depreciation. Depreciation is computed using management's estimate of the useful lives of the asset. The allocation of payroll and facility expenses is based on management's estimate of staff activities and facility space and usage. The valuation of noncash donated assets and services are based upon current procedural terminology

used by the Centers for Medicare and Medicaid Services ("CMS") and are adjusted to within an acceptable market range for similar procedures performed by physicians in the United States. For procedures not listed with CMS, valuations are based upon market rates used by the surgeons who perform these procedures. The valuation for non-medical staff services are based upon market compensation for an equivalent staff position.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. In our opinion, there is no sensitive disclosure affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There was no misstatement detected as a result of audit procedures.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter to us dated March 28, 2017.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

Prior Period Financial Statements

The prior period financial statements of LEAP Global Missions as of December 31, 2015, were audited by other auditors whose report dated March 11, 2016, expressed an unmodified opinion on those statements.

This letter and the information herein is intended solely for the use of the individuals or body charged with governance and management of LEAP Global Missions and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Ratliff & Associates, P.C.

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