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January 20, 2016

Mr. Norman Yatooma
President and Chairman
Charity Motors, Inc.
10431 Grand River Avenue
Detroit, MI 48204

Dear Mr. Yatooma:

I am writing this letter to you in your role as the President and Chairman of Charity Motors, Inc. (the "Organization"). Plante Moran has worked with the Organization since 1999. We have performed an audit of its records each year from 1999 through 2014 and issued an unqualified/unmodified opinion for each of the years. This opinion is the highest form of assurance independent auditors can provide for audited financial statements. The work related to the audit for the year ended December 31, 2015 will begin in the near future. As a part of the audit process each year, in addition to a number of other procedures that are performed, we gain an understanding of the internal controls of the Organization. We also perform testing on those controls to verify that they have been implemented as documented.

As required, the Organization files an annual informational return with the Internal Revenue Service (IRS), the Form 990, Return of Organization Exempt from Income Tax. The 2014 return discloses that the Organization spent 80.6% of its expenses on program services.

Additionally, based on information contained in the audited financial statements and the IRS Form 990's, the Organization has made contributions to charities and provided assistance to low income individuals related to obtaining a vehicle of greater than \$100 million over the time period of 1999 through 2015.

The firm respects the Organization, its mission and what it has accomplished over the years.

Very truly yours,
PLANTE MORAN

A handwritten signature in blue ink, appearing to read "John R. Bebes".

John R. Bebes, CPA, Partner
Not-For-Profit National Industry Group Leader