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HARDESTY
& BOTT

July 18, 2008

Breakout Prison Outreach
dba California Youth Outreach
224 North 27th Street
San Jose, CA 95116

We are pleased to propose services to Breakout Prison Outreach as of and for the year ended June 30, 2008.

We will audit the statement of financial position of Breakout Prison Outreach as of June 30, 2008, and the related statements of revenues, expenses and changes in net assets, functional expenses and cash flows for the year then ended.

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States. We will conduct our audit in accordance with auditing standards generally accepted in the United States and we will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. If our opinion is other than unqualified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors and financial institutions. We may also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about

the number of transactions we will examine and the areas we will test. Also, we will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets or violations of laws or governmental regulations that are attributable to Breakout Prison Outreach or to acts by management or employees acting on behalf of Breakout Prison Outreach. Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and we will not detect them. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors that come to our attention, and we will inform you of any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We limit our responsibility as auditors to the period covered by our audit and our responsibility does not extend to any later periods for which we are not engaged as auditors.

Our audit will include obtaining an understanding of internal control sufficient to plan the audit and to determine the nature, timing and extent of audit procedures we will perform. An audit is not designed to provide assurance on internal control or to identify reportable conditions, that is, significant deficiencies in the design or operation of internal control. However, during the audit, if we become aware of such reportable conditions, we will communicate them to you.

You are responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. We will advise you about appropriate accounting principles and their application and will assist in the preparation of your financial statements, but the responsibility for the financial statements remains with you.

As part of our engagement, we may propose standard, adjusting or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements. Further, you are responsible for designating a qualified management-level individual to be responsible and accountable for overseeing these services.

Your responsibilities include the establishment and maintenance of adequate records and effective internal controls over financial reporting, the selection and application of accounting principles and the safeguarding of assets. You are also responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements, taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting Breakout Prison Outreach involving management, employees who have significant roles in internal control and others where the fraud could have a material effect on the financial statements. You are also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting Breakout Prison Outreach received in communications from employees, former employees, regulators or others. In addition, you are responsible for identifying and ensuring that Breakout Prison Outreach complies with applicable laws and regulations.

We understand that your employees will prepare all cash, accounts receivable and other confirmations we request and will locate any documents selected by us for testing.

Our audit engagement ends on the sooner of delivery of our audit report or termination of the engagement. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We ordinarily base our fees on standard rates for the various levels of personnel and on the time necessary to complete the engagement. Our standard hourly rates presently range from \$250 to \$300 for partners, \$60 to \$150 for professional staff and \$30 to \$60 for clerical staff. We will agree to maximum billings for fees and out-of-pocket expenses of \$6,600 for our audit of the financial statements, our report thereon, and preparation of the required informational returns for the year ended June 30, 2008. Such amount contemplates that we will encounter conditions satisfactory to normal progress and completion of the audit and that your staff will furnish necessary accounting records, schedules and analyses for our inspection. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

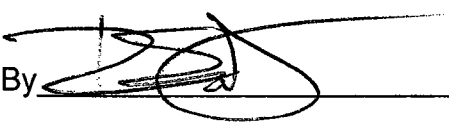
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We appreciate the opportunity to be of service to Breakout Prison Outreach and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. This letter will continue in effect until canceled by either party.

Very truly yours,

Wilson Markle Stuckey Hardesty: Bott
Wilson Markle Stuckey Hardesty & Bott

Accepted:
Breakout Prison Outreach

By  Date 1/15/09