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May 21, 2010

JUN 11 2010

Ms. Susan Goulais, Finance Manager
National Association of Friendship Centres
275 MacLaren Street
Ottawa, Ontario
K2P 0L9

Dear Ms. Goulais:

Re: National Association of Friendship Centres

The objective of an audit is to obtain reasonable assurance whether the financial statements are free of any material misstatement and it is not designed to identify matters that may be of interest to management in discharging its responsibilities. Accordingly an audit would not usually identify all such matters.

During the course of our audit of the financial statements of National Association of Friendship Centres for the year ended March 31, 2010, we did not encounter any significant matters which we believe should be brought to your attention.

This communication is prepared solely for the information of the Board of Directors and is not intended for any other purposes. We accept no responsibility to a third party who uses this communication.

We shall be pleased to discuss with you further any matters mentioned in this report at your convenience.

Yours truly,

BDO CANADA LLP
Chartered Accountants, Licensed Public Accountants

Robert C. Rhéaume, CA
Partner