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June 17, 2021

Board of Directors
Heart to Heart International, Inc.
Lenexa, Kansas

This letter is to inform the Board of Directors of Heart to Heart International, Inc. about significant matters related to the conduct of our audit as of and for the year ended December 31, 2020, so that it can appropriately discharge its oversight responsibility and we comply with our professional responsibilities.

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Our Responsibilities With Regard to the Financial Statement Audit

Our responsibility under auditing standards generally accepted in the United States of America has been described to you in our arrangement letter dated December 1, 2020. The audit of the consolidated financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

Overview of the Planned Scope and Timing of the Financial Statement Audit

We have issued a separate communication dated December 1, 2020, regarding the planned scope and timing of our audit and identified significant risks.

Significant Accounting Practices, Including Policies, Estimates and Disclosures

In our meeting with you, we will discuss our views about the qualitative aspects of Heart to Heart International, Inc.'s significant accounting practices, including accounting policies, accounting estimates and financial statement disclosures. The following is a list of the matters that will be discussed, including the significant estimates, which you may wish to monitor for your oversight responsibilities of the financial reporting process:

Significant estimates:

- Allowance and discount on pledge and accounts receivables
- Estimated useful lives for property and equipment
- Allocation of functional expense
- Fair value of gifts-in-kind revenues

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Financial statement disclosure and presentation:

- Paycheck Protection Program loan forgiveness
- Subsequent events:
 - Heart to Heart International, Inc. paid \$2,000,000 on the mortgage loan after receiving a \$1,000,000 donation from a donor in January 2021.
 - RegaloRx, Inc., took out a \$3,000,000 loan on January 15, 2021, and used the proceeds to (i) pay off balance that was due to Heart to Heart International, Inc. and (ii) provide working capital for ongoing operations. RegaloRx and Heart to Heart International, Inc. are Co-Borrowers for this loan, but the intention is for the full balance of the debt to be the responsibility of RegaloRx. The loan bears interest of 4.25%. Interest only payments began on March 31, 2021, and principal and interest payments will begin March 31, 2022.

Audit Adjustments and Uncorrected Misstatements

There were no audit adjustments made to the original trial balance presented to us to begin our audit.

We identified the following uncorrected misstatements that management has concluded are not, individually or in the aggregate, material to the consolidated financial statements. We agree with management's conclusion in that regard.

Description	Effect—Debit (Credit)				
	Assets	Liabilities	Net Assets	Revenue	Expense
Current-year misstatements:					
Factual misstatements:					
Correction of inventory and revenue	\$ (72,731)	\$ -	\$ -	\$ 72,731	\$ -
Projected misstatements:					
Correction of inventory and revenue	(137,409)	-	-	137,409	-
Total effect	-	-	210,140	\$ 210,140	\$ -
Effect on net assets	<u>\$ (210,140)</u>	<u>\$ -</u>	<u>\$ 210,140</u>		

Consultation With Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Management Representations

Attached is a copy of the management representation letter.

Closing

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to Heart to Heart International, Inc.

Heart to Heart International, Inc.
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This report is intended solely for the information and use of the Board of Directors and is not intended to be, and should not be, used by anyone other than this specified party.

RSM VS LLP

June 17, 2021

RSM US LLP
4622 Pennsylvania Ave., Suite 1100
Kansas City, MO 64112

This representation letter is provided in connection with your audits of the consolidated financial statements of Heart to Heart International, Inc. (the Organization), which comprise the consolidated statements of financial position as of December 31, 2020 and 2019, the related consolidated statements activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of June 17, 2021:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated December 1, 2020, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates are reasonable and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. We have no knowledge of related-party relationships and transactions requiring disclosure in accordance with the requirements of U.S. GAAP.
6. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.
7. We are not aware of any actual or possible litigation and claims relating to the Organization.
8. With respect to consolidated financial statements drafting services performed in the course of the audit:
 - a. We have made all management decisions and performed all management functions;
 - b. We assigned an appropriate individual to oversee the services;
 - c. We evaluated the adequacy and results of the services performed, and made an informed judgment on the results of the services performed;

- d. We have accepted responsibility for the results of the services; and
 - e. We have accepted responsibility for all significant judgments and decisions that were made.
9. We have informed you of all uncorrected misstatements.

As of and for the year ended December 31, 2020, we believe that the effects of the uncorrected misstatements aggregated by you and summarized below are immaterial, both individually and in the aggregate, to the consolidated financial statements taken as a whole. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Description	Effect—Debit (Credit)				
	Assets	Liabilities	Net Assets	Revenue	Expense
Current-year misstatements:					
Factual misstatements:					
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Projected misstatements:					
Correction of inventory and revenue	(137,409)	-	-	137,409	-
Total effect	-	-	210,140	\$ 210,140	\$ -
Effect on net assets	\$ (210,140)	\$ -	\$ 210,140		

Information Provided

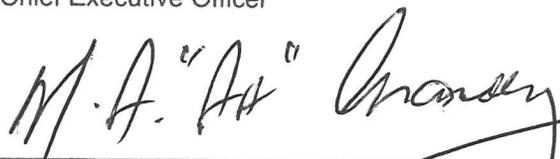
10. We have provided you with:
- a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the consolidated financial statements such as records, documentation and other matters.
 - b. Additional information that you have requested from us for the purpose of the audits.
 - c. Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the governing board and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
11. All transactions have been recorded in the accounting records and are reflected in the consolidated financial statements.
12. We have disclosed to you the results of our assessment of risk that the consolidated financial statements may be materially misstated as a result of fraud.

13. We have no knowledge of allegations of fraud or suspected fraud affecting the Organization's consolidated financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the consolidated financial statements.
14. We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements received in communications from employees, former employees, regulators or others.
15. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.
16. We are not aware of any pending or threatened litigation and claims whose effects were considered when preparing the financial statements. We have not consulted legal counsel concerning litigation or claims.
17. We have disclosed to you the identity of the Organization's related parties and all the related-party relationships and transactions of which we are aware.
18. We are aware of no significant deficiencies or material weaknesses in the design or operation of internal controls that could adversely affect the Organization's ability to record, process, summarize and report financial data.
19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We received a determination from the Internal Revenue Service that we are exempt from federal income taxes as a section 501(c)(3) not-for-profit corporation, and we have complied with the IRS regulations regarding this exemption.
21. During the course of your audits, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Heart to Heart International



Kim Carroll,
Chief Executive Officer



Board Chair