

Advisory Board

The Hon. Judge Kent Adams
Harris County Justice of Peace

The Hon. Judge Eric Andell
Former Texas Appeals Court
& Juvenile Court Judge

Gus Blackshear
Partner, Fullbright and Jaworski

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Senior Pastor,
Windsor Village Methodist Church

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Chancellor, Lone Star College

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Attorney and Consultant

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Five Talents
Oil & Gas, LLC

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The Evans Group

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University of Texas San Antonio,
President

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Century Golf Partners, Partner

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Former President,
Houston Baptist University

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Founder and Managing Partner,
Palamon Capital Partners, (London)

Michael Lee
President & Chief Executive Officer
DOORS

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Morning Star Family Foundation

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Marriage and Family Therapist

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University of Texas
Southwestern Medical School

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Perot Systems

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Retired, V.P.—Human Resources &
Environmental & Safety Compliance,
Coastal Corp.

Pat Summerall
National Football League Hall of Fame

Cheri Summerall
Community Volunteer

Chuck Watson
Co-owner of Houston Texans,
Chairman 2004 Super Bowl Committee

Kim Watson
Community Volunteer

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Former CEO, (retired)
Memorial Hermann Healthcare Systems

Rev. Arrvel Wilson
Senior Pastor,
West Dallas Community Church

Administrative Staff

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President

William R. Duffy
National Executive Director, Houston

Jan Nelson
Executive Director, Dallas/Fort Worth

Dr. Omega Macias
Program Director, Dallas/Fort Worth

Quintina Turner
Administrative Assistant, Houston



The ARK Group, Inc.

August 5, 2011

Hajovsky, Jones & Co., P.C.
14405 Walters Road, Suite 825
Houston, TX 77014

In connection with your audit of the financial statements of Children's Center for Self-Esteem, Inc. as of December 31, 2010 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position and results of operations of Children's Center for Self-Esteem, Inc. in conformity with generally accepted accounting principles, we confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

1. We are responsible for the fair presentation in the financial statements of financial position and results of operations of Children's Center for Self-Esteem, Inc. in conformity with generally accepted accounting principles.
2. We have made available to you all -
 - a. Financial records and related data.
 - b. Minutes of the meetings of the Finance Committee, or summaries of actions of recent meetings for which minutes have not yet been prepared.
3. There have been no -
 - a. Irregularities involving management or employees who have significant roles in the internal control structure.
 - b. Irregularities involving other employees that could have a material effect on the financial statements.
 - c. Communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statements.
4. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities or equity balances.

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5. The following have been properly recorded or disclosed in the financial statements:
 - a. Related party transactions and related accounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements and guarantees.
 - b. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.
 - c. Agreements to repurchase assets previously sold.
6. There are no -
 - a. Violations or possible violations of laws or regulations whose effect should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
 - b. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by Statement of Financial Accounting Standards No. 5.
 - c. Transfers or designations of fund balance or interfund borrowings that were not properly authorized and approved, or uncollectible interfund loans that have not been properly reflected in the financial statements or disclosed to you.
7. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be disclosed in the financial statements in accordance with Statement of Financial Accounting Standards No. 5, and we have not consulted a lawyer concerning litigation, claims, or assessments.
8. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
9. Children's Center for Self-Esteem, Inc. has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged.
10. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
11. We have identified all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.
12. No events have occurred subsequent to the balance sheet date that would require adjustment to, or disclosure in, the financial statements.
13. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud. We have no knowledge of any fraud or suspected fraud affecting the company involving employees, management or others. We have no knowledge of any allegations of fraud affecting the Organization received in communications from employees, regulators or others.

Signature: _____

Title: _____

Willie D. [Signature]
8/22/2011