



June 25, 2019

Feeding America  
35 East Wacker Drive  
Chicago, Illinois 60601

Ladies and Gentlemen:

**RSM US LLP**

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At your request, we have performed certain agreed-upon procedures, as enumerated in our report dated June 25, 2019. These procedures, which were agreed to by management of Feeding America, were performed solely to assist Feeding America in reviewing accounting records supporting the amount of donated product, as well as the recalculation of the approximate average wholesale value of one pound of donated product at the national level for all product donations for calendar year 2018. This agreed-upon procedures engagement was performed in accordance with standards established by the America Institute of Certified Public Accountants.

The sufficiency of these procedures is solely the responsibility of the Feeding America. Consequently, we make no representation regarding the sufficiency of the procedures as described in our report either for the purpose for which our report was requested or for any other purpose. RSM US LLP's findings do not constitute an opinion on the determination and calculations performed by management of Feeding America.

RSM US LLP must limit the use of our agreed-upon procedures report to Feeding America and its affiliated food banks, food rescue organizations, and subsidiary distribution organizations (as define by Feeding America)("affiliated entities"). If you or your organization intends to refer to our report or related work in developmental or promotional materials, our Department of Professional Practice will need to be consulted prior to agreeing to such reference. Further, RSM US LLP reserves the right to review and approve final materials prior to printing and distribution to third parties.

Our primary concern relates to how our report or work is referred to by Feeding America and its affiliated entities; our report and our work should be appropriately described and not presented out of context. We are not endorsing or guaranteeing Feeding America's valuation. We must also ensure that our report is not used to recast or re-characterize the work performed. Changes in the wording of our report may effectively expand the responsibility we are taking or go beyond the spirit and intent of our work and report.

Therefore, our report is intended solely for the use of Feeding America and its affiliated entities and is not intended for use by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. We will require that affiliated entities acknowledge, in writing, their agreement with the procedures and their responsibility for the sufficiency of the procedures for their purposes.

We shall be pleased to discuss this letter with you at any time.

RSM US LLP

William O'Brien  
Partner

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**Feeding America Affiliated Sponsoring Organization**

Upon receipt of the Independent Accountants' Report on Applying Agreed-upon Procedures dated June 25, 2019, please sign and return this confirmation to the audit manager, Lauren Reeves via email at [Lauren.Reeves@rsmus.com](mailto:Lauren.Reeves@rsmus.com), indicating your agreement as to the sufficiency of the procedures identified. Before doing so, you are prohibited from using the information therein.

Name \_\_\_\_\_

Name (Signed) \_\_\_\_\_

Organization \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_