



To the Board of Directors
First Nonprofit Foundation
Hummelstown, Pennsylvania

This letter is to inform the Board of Directors of First Nonprofit Foundation about significant matters related to the conduct of our audit as of and for the year ended December 31, 2016, so that it can appropriately discharge its oversight responsibility and we comply with our professional responsibilities.

The following summarizes various matters that must be communicated to you under auditing standards generally accepted in the United States of America.

The Respective Responsibilities of the Auditor and Management

Our responsibility under auditing standards generally accepted in the United States of America has been described to you in our arrangement letter dated November 8, 2016. The audit of the 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 November 8, 2016, regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit response to significant risks of material misstatement.

Significant Accounting Practices, Including Policies, Estimates, and Disclosures

Below we communicate our views about the qualitative aspects of First Nonprofit Foundation's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures.

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by First Nonprofit Foundation is included in Note 2 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2016.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are the fair market value of investments, which were based on quoted and published market value.

We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting First Nonprofit Foundation's financial statements relate to investments.

Audit Adjustments

Professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no such misstatements.

Uncorrected Misstatements

The uncorrected misstatements that management has concluded are not individually, or in the aggregate, material to the financial statements are provided as an attachment. We agree with management's conclusion in that regard.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to First Nonprofit Foundation's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Consultation with Other Accountants

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

Significant Issues Discussed or Subject to Correspondence with Management

We did not identify any significant unusual transactions, or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. No significant issues arising from the audit were discussed with or the subject of correspondence with management.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management relating to the performance of the audit.

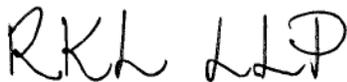
Management Representations

We have requested certain written representations from management, which are included in the management representation letter dated March 27, 2017.

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 First Nonprofit Foundation.

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 these specified parties.

Handwritten signature in black ink that reads "RKL LLP". The letters are cursive and somewhat stylized.

March 27, 2017
York, Pennsylvania

First Nonprofit Foundation
 Summary of Passed Adjustments
 December 31, 2016

Description of Passed Adjustment	Financial Statement Effect - Over (Under) Statement of			
	Total Assets	Total Liabilities	Net Assets	Changes in Net Assets
No current year passed adjustments	\$ -	\$ -	\$ -	\$ -
Effect of prior year's passed adjustments	-	-	-	4,366
Total Effect of Passed Adjustments on the 12/31/16 Financial Statements	\$ -	\$ -	\$ -	\$ 4,366