

September 24, 2015

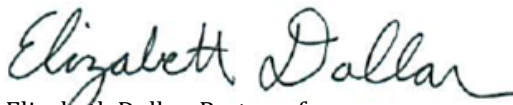
Judith Hill  
Tides Organizations  
1014 Torney Avenue  
San Francisco, CA 94129

Dear Judith:

Attached are the Report of Independent Auditors and Statements of Activities and Changes in Net Assets for Open Government Partnership (a project of Tides Center) for the year ended December 31, 2014.

Please call if you have any questions regarding this document, or any other matters.

Very truly yours,



Elizabeth Dollar, Partner, for  
Moss Adams LLP

Attachment: 