



March 31, 2022

Dear President St. Gelais and Board of Directors

The audit committee, consisting of Michael Campo (absent), John Ward and myself met on March 31, 2022 during the Spring Seminar. We audited the Statement of Net Position as of August 31, 2021 and the Statement of Revenues, Expenses and Changes in Net Position for the year then ended for the Association's Operating Account, prepared by Treasurer Spellman.

We reviewed the posted revenue for reasonableness, selected and traced the expenditures to invoices and to canceled checks and to the bank statements. Based on our review, nothing came to our attention that caused us to believe it could have a material effect on the financial statements.

Respectively submitted,

*David R. Delano, C.P.A.*

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