



October 19, 2021

Gray Robinson, P.A.
P.O. Box 3068
Orlando, FL 32802-3068

Our auditors, Grau & Associates, 951 Yamato Road, Suite 280, Boca Raton, Florida, 33431, are conducting an audit of our financial statements as of June 30, 2021 and for the year then ended. Please furnish to them the information requested below involving matters as to which you have been engaged and to which you have devoted substantive attention on behalf of our entity in the form of legal consultation or representation.

PENDING OR THREATENED LITIGATION, CLAIMS AND ASSESSMENTS
(excluding unasserted claims and assessments)

Please furnish our audits with a description of all material pending or threatened litigation, claims and assessments (excluding unasserted claims and assessments). Materiality for the purposes of this letter includes items involving amounts exceeding \$50,000 individually or in the aggregate. The description of each case should include:

- a. The nature of each matter, including (a) the proceedings, (b) the amount of monetary damages sought, or if no amounts are indicated, a statement to that effect, (c) the extent to which potential damages are covered by insurance, and (d) the objectives sought by the plaintiff other than monetary or other damages.
- b. the progress of the case to date;
- c. how management is responding or intends to respond to the litigation, e.g., to contest the case vigorously or to seek out-of-court settlement, and
- d. an evaluation of the likelihood of the unfavorable outcome and an estimate, if one can be made, of the amount or range of potential loss. If you cannot express an opinion on the outcome of certain litigation, please so state, together with your reasons for that position.

Also, please identify any pending or threatened litigation, claims and assessments with respect to which you have been engaged but as to which you have not devoted substantive attention.

UNASSERTED CLAIMS AND ASSESSMENTS

We have represented to our auditors that there are no unasserted possible claims or assessments that you have advised us are probable of assertion and must be disclosed in accordance with *FASB Accounting Standards Codification 450, Contingencies*.

We understand that whenever, in the course of performing legal services for us with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial statement disclosure, if you have formed a professional conclusion that we should disclose or consider disclosure concerning such possible claim or assessment, as a matter of professional responsibility to us, you will so advise us and will consult with us concerning the question of such disclosure and the applicable requirements of Governmental Accounting Standards Board Statement No. 62 (*GASB-62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* (which codifies FASB Accounting Standards Codification (ASC) 450, *Contingencies*, excerpts of which can be found in the ABA's *Auditor's Letter Handbook*). Please specifically confirm to our auditors that our understanding is correct.

RESPONSE

Your response should include matters that existed as of June 30, 2021 and during the period from that date to the effective date of your response. Please specify the date of your response if it is other than the date of reply.

Please specifically identify the nature of, and reasons for, any limitations on your response.

OTHER MATTERS

Please, also indicate the amount that our entity was indebted to you for services and expenses (billed and unbilled) on June 30, 2021.

Please reply directly to our auditors at dcaplivski@graucpa.com or Grau & Associates, 951 Yamato Road, Suite 280, Boca Raton, Florida, 33431. Your prompt attention to this request would be greatly appreciated.

Very truly yours,



Pamela Nabors
President & CEO