

Homes on Wheels Alliance, Inc.
1970 N Leslie Street, Box 297
Pahrump, NV 89060

December 5, 2024
Bardaglio, Hart & Shuman, LLC
594 North Street, P.O. Box 546
Windsor Locks, Connecticut 06096

Dear Sirs:

We are providing this letter in connection with your review of the financial statements of Homes on Wheels Alliance, Inc., which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements, for the purpose of obtaining limited assurance as a basis for reporting whether you are aware of any material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of December 5, 2024, that we have fulfilled our responsibilities, as set out in the terms of the engagement, including the following representations made to you during your review.

- 1) We acknowledge our responsibility and have fulfilled our responsibilities for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
- 2) We have made available to you all—
 - a) Relevant information and access to information, as agreed upon in the terms of the engagement, including financial records and related data, of which we are aware, that are relevant to the preparation and fair presentation of the financial statements.
 - b) Minutes of the meetings of trustees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - c) Additional information you have requested from us for the purpose of the review.
 - d) Unrestricted access to personnel from whom you determined it necessary to obtain review evidence.
- 3) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 4) All transactions have been recorded and are reflected in the financial statements.
- 5) There are no uncorrected misstatements.
- 6) We acknowledge and have fulfilled our responsibility for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 7) We acknowledge our responsibility for designing, implementing, and maintaining internal control to prevent and detect fraud.

- 8) We have no knowledge of any fraud or suspected fraud known to management that may have affected the entity involving management, employees who have significant roles in internal control, or others, including, but not limited to, when the fraud could have a material effect on the financial statements.
- 9) We have no knowledge of any allegations of fraud or suspected fraud known to management that may have affected the entity's financial statements communicated by employees, former employees, volunteers, regulators, or others.
- 10) We have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware and we have appropriately accounted for and disclosed such relationships and transactions.
- 11) We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or net asset balances.
- 12) The following have been properly recorded or disclosed in the financial statements:
 - a) Related-party transactions and related accounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements, and guarantees.
 - b) Guarantees, whether written or oral, under which the entity is contingently liable.
 - c) Commitments to purchase or sell investments or agreements to repurchase assets previously sold.
 - d) Significant estimates and material concentrations known to management that are required to be disclosed in accordance with *FASB ASC 275, Risks and Uncertainties*.
 - e) Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by *FASB ASC 450, Contingencies*.
- 13) There are no:
 - a) Known actual or possible instances of noncompliance with laws or regulations whose effects should be considered when preparing the financial statements.
 - b) Known actual or possible litigation or claims whose effects should be considered when preparing the financial statements in accordance with *FASB ASC 450, Contingencies*.
- 14) The entity has satisfactory title of all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged.
- 15) There are no designations of net assets that were not properly authorized and approved or reclassifications of net assets that have not been properly reflected in the financial statements.
- 16) We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.
- 17) We believe significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable in the circumstances.
- 18) We are in agreement with the adjusting journal entries you have recommended, and they have been posted to the entity's accounts.
- 19) We have disclosed to you all information relevant to the use of the going concern assumption in the financial statements.
- 20) No events have occurred subsequent to the date of the financial statements and through the date of this letter that would be required to be adjusted or disclosed in accordance with accounting principles generally accepted in the United States of America.
- 21) We have responded fully and truthfully to all inquiries made to us by you during your review.

22) In regard to the financial statement preparation and tax services performed by you, we have—

- Assumed all management responsibilities.
- Overseen the services by designating an individual who possesses suitable skill, knowledge, and/or experience.
- Evaluated the adequacy and results of the services performed.
- Accepted responsibility for the results of the services.

23) The organization's books and records are complete.

Very truly yours,



Homes on Wheels Alliance, Inc.

Signature Certificate

Reference number: BZ8EN-JAWQE-X76XN-NZZQU

Signer

Timestamp

Signature

J.D. McCrary

Email: jdmccrary@homesonwheelsalliance.org

Sent: 12 Dec 2024 21:25:38 UTC
Viewed: 13 Dec 2024 22:43:17 UTC
Signed: 13 Dec 2024 22:44:29 UTC



Recipient Verification:

✓ Email verified 13 Dec 2024 22:43:17 UTC

IP address: 172.56.209.58
Location: Las Vegas, United States

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13 Dec 2024 22:44:29 UTC

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