DEVENS ENTERPRISE COMMISSION.
Devens, MA

September 28, 2026

Roselli, Clark & Associates
500 West Cummings Park, Suite 4900
Woburn, MA 01801

We are providing this letter in connection with your audit of the financial statements of the Devens Enterprise Commission as of June 30, 2026 and the related statements of activities and cash flows for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, changes in net position, and cash flows of the Devens Enterprise Commission in conformity with U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation in the financial statements of financial position, changes in net position, and cash flows in conformity with U.S. generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control, and preventing and detecting fraud.

We understand that you prepared the draft financial statements and related notes from our accounting ledgers. We have reviewed and approved the financial statement and related notes and believe they are adequately supported by our books and records.

We confirm to the best of our knowledge and belief, the following representations made to you during your audit.

1. The financial statement and related footnotes are fairly presented in conformity with U.S. generally accepted accounting principles, and include all assets and liabilities under our control.

2. We have made available to you all:

    a. Financial records and related data.

    b. All minutes of meetings.

3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.

5. We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule, if any, are immaterial, both individually and in aggregate, to the financial statements taken as a whole.

6. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.

7. We have no knowledge of any fraud or suspected fraud affecting the entity involving:

   a. Management,

   b. Employees who have significant roles in internal accounting, or

   c. Others where the fraud could have a material effect on the financial statements.

8. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.

9. The Devens Enterprise Commission has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or net asset balances.

10. The following, if any, have been properly recorded or disclosed in the financial statements:

    a. Related party transactions, including revenues, expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.

    b. Guarantees, whether written or oral, under which the Devens Enterprise Commission is contingently liable.

    c. All accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.

11. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

12. There are no --

    a. Violations or possible violations of laws and regulations and provisions of contracts, grant agreements, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency or for reporting on non-compliance.

    b. Pending or threatened litigation, claims, unasserted claims or assessments that are required to be accrued or disclosed in the financial statements that we are aware of. Furthermore, we have not consulted a lawyer concerning litigation, claims or assessments.

    c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed.

    d. Designations of net assets disclosed to you that were not properly authorized and approved, or reclassifications of net assets thathave not been properly reflected in the financial statements.

13. The Devens Enterprise Commission has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

14. The Devens Enterprise Commission has complied with all aspects of contractual 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.

15. The financial statements properly classify all activities.

16. There are no estimates that may be subject to a material change in the near term that have not been properly disclosed in the financial statements. We understand that *near term* means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations existing at the date of the financial statements that make the organization vulnerable to the risk of severe impact that have not been properly disclosed in the financial statements.

17. No events have occurred subsequent to the date of the Devens Enterprise Commission statement of financial position and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statement.

Very truly yours,

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Executive Director