

THIRD AVENUE VILLAGE ASSOCIATION

July 28, 2023

To: Guerrero, Jimenez, Diaz LLP

We are providing this letter in connection with your review of the financial statements of Third Avenue Village Association, which comprise the Statement of Financial Position as of December 31, 2022 and the related statement of activities and changes in net assets, statement of 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 modification 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 light of surrounding circumstances, makes it probable that the judgement of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

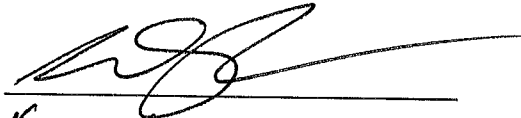
We confirm, to the best of our knowledge and belief, as of July 28, 2023, the following representations made to you during your review.

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, as set out in the terms of the engagement.
2. We have made available to you all:
 - a. Financial records and related data, of which we are aware, are relevant to the preparation and fair presentation of the financial statements.
 - b. Minutes of the meetings, 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 the Association's 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 material transactions have been recorded and have been properly 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 representation of the financial statements that are free of 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 affecting the Association involving management, employees who have significant roles in internal control, or others where the fraud could have a material effect on the financial statements., including any communications received from employees, former employees, or others.
9. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the Association's financial statements as a whole communicated by employees, former employees, analysts, regulators, or others.
10. We have disclosed to you the identity of the Association's related parties and all the related-party relationships and transactions of which we are aware.
11. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
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 Association is contingently liable to a bank or other lending institutions.
 - c. Commitments to purchases 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.
13. There are no:
 - a. Known or suspected instances of noncompliance with laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
 - b. Actual or possible claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with FASB ASC 450, Contingencies. Any litigation has been resolved on December 31, 2022, or as of the date of this letter.
 - c. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by ASC 450, Contingencies.
14. The Association has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged.
15. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
16. We believe significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable in the circumstances.
17. We are in agreement with the adjusting journal entries, if any, you have recommended, and they have been posted to the Association's accounts.
18. We have disclosed to you all information relevant to the use of the going concern assumption in financial statements.
19. No events have occurred subsequent to the date of the Association's financial statements and through the date of this letter that would require adjustments to, or disclosure in, the aforementioned financial statements.
20. We have responded fully and truthfully to all inquiries made to us by you during your review.
21. In regard to the financial statement preparation services performed by you, we have:

- a. Assumed all management responsibilities.
 - b. Overseen the services by designating an individual who possesses suitable skill, knowledge, and/or experience.
 - c. Evaluated the adequacy and results of the services performed.
 - d. Accepted responsibility for the results of the services.
22. The Association's books and records are complete.

Signature



Name:

Keorn Lewis

Title

President or Treasurer of

Third Avenue Village Association

Date:

8-1-2023