[Sunset Palms West Condominium Association, Inc. Letterhead]

April 14, 2025

Russell Rosario, CPA
TopCofounder LLC 301
SW 1st Ave APT 1716 Fort Lauderdale, FL 33301

Dear Mr. Rosario:

This letter is provided in connection with your review of the financial statements of Sunset Palms West Condominium Association, Inc. (the "Association"), which comprise the balance sheets as of December 31, 2019, 2020, and 2021, and the related statements of revenues, expenses, and changes in fund balances, and cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing limited assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with the accrual basis of accounting.

We understand that your review was conducted in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and, accordingly, included primarily applying analytical procedures to management's (the Board's) financial data and making inquiries of Association management (the Board). A review does not contemplate obtaining an understanding of internal control; assessing fraud risk; testing accounting records by obtaining sufficient appropriate review evidence through inspection, observation, confirmation, or the examination of source documents; or other procedures ordinarily performed in an audit.

We confirm, to the best of our knowledge and belief, based on our understanding and review of the Association's books and records, as of the date of this letter, the following representations made to you during your review:

Management's Responsibilities

1. We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated March 17, 2025, for the preparation and fair presentation of the financial statements for the years ended December 31, 2019, 2020, and 2021, in accordance with the accrual basis of accounting.
2. We are responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We are responsible for preventing and detecting fraud.
4. We acknowledge our responsibility to provide you with:
    a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters;

   b. Additional information that you have requested from us for the purpose of the review; and
   c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain review evidence.
5. We acknowledge our responsibility for the management's representations contained in this letter.

Financial Statements

6. The financial statements referred to above are fairly presented in accordance with the accrual basis of accounting.
7. We acknowledge that the current Board members and/or property management took responsibility effective July 1, 2019. Our representations cover the entire period under review (January 1, 2019 – December 31, 2021), based on our current understanding and diligent review of the Association's available books, records, and other relevant information, including records from the period January 1, 2019, to June 30, 2019.

Information Provided

8. We have provided you with all relevant information and access as agreed in the terms of the engagement, with the exception noted below.
9. We acknowledge that minutes of the meetings of the Board of Directors and unit owners held during the period January 1, 2019, through December 31, 2021, are available but were not provided to you.
10. We confirm the completeness and accuracy, to the best of our knowledge and belief based on available records, of the information provided in response to your inquiries dated April 10, 2025, and any subsequent inquiries made during your review.

Fraud

11. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
12. We have no knowledge of any fraud or suspected fraud affecting the Association involving:
    a. Management or the Board during the period 2019-2021 or subsequently;
    b. Employees who have significant roles in internal control during the period 2019-2021 or subsequently; or
    c. Others where the fraud could have a material effect on the financial statements for the years 2019-2021.
13. We have no knowledge of any allegations of fraud or suspected fraud affecting the Association's financial statements communicated by employees, former employees, analysts, regulators, or others.

Compliance with Laws and Regulations

14. We have no knowledge of any violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, other than the matter addressed by the Consent Order (Case No. 2024031849) issued by the Florida Department of Business and Professional Regulation regarding the failure to timely mail or hand-deliver year-end financial reports for the years 2019, 2020, and 2021.
15. To the best of our knowledge, the Association has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Uncorrected Misstatements

16. We believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.

Litigation and Claims

17. All known actual or possible litigation and claims, which should be considered by management in the preparation of the financial statements, have been disclosed to you and accounted for and disclosed in accordance with the accrual basis of accounting. This includes a settlement paid in full during 2021 for approximately $78,000, which we believe has been appropriately accounted for in the 2021 financial statements.

Estimates

18. We believe that the significant assumptions used by us in making accounting estimates are reasonable.

Related Party Transactions

19. 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. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of the accrual basis of accounting.

Subsequent Events

20. All events subsequent to the date of the financial statements and for which the accrual basis of accounting requires adjustment or disclosure have been adjusted or disclosed. This includes the change in property management and apparent changes in accounting systems or procedures effective around January 2022.
21. We are not aware of any other events that have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to, or disclosure in, the aforementioned financial statements.

Sincerely,

Signed by:

Julio J. Burgos

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[Name]

President (or other authorized Board Member)

Sunset Palms West Condominium Association, Inc.

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[Name]

Treasurer (or other authorized Board Member)

Sunset Palms West Condominium Association, Inc.