LAW REDD
CPAs & ADVISORS

October 1, 2025

Board of Directors
Final Exit Network, Inc.

We have audited the financial statements of Final Exit Network, Inc. (the Organization) for the year ended June 30, 2025, and we will issue our report thereon dated October 1, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated June 4, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Final Exit Network, Inc. are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Fair values for investments held with Fidelity Investments are based on quoted prices at June 30, 2025. These fair values include accrued and reinvested interest and dividends and are net of fees and other expenses. The methods and significant assumptions used result in a measure of fair values appropriate for financial measurement and disclosure purposes.
- Management's estimate for the functional allocation of expenses is based on the estimated percentage of time spent in each functional area (program and supporting services), allocated among the programs and supporting services benefited.

We evaluated the methods, assumptions, and data used to develop the estimates above in determining that they are reasonable in relation to the financial statements taken as a whole.

2075 Centre Pointe Blvd., Suite 200 · Tallahassee, Florida 32308 · Telephone (850) 878-6189
Members: American Institute of Certified Public Accountants and Florida Institute of Certified Public Accountants

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- Note 1 describes the Organization's significant accounting policies, including a description of the modified cash basis of accounting used by the Organization.

- Note 3 discloses the fair value measurements of the Organization's investments.

- Note 4 discloses the concentrations of revenue recognized in the current year.

- Note 5 discloses the Organization's liquidity and availability of resources to meet cash needs within one year of the statement of assets, liabilities, and net assets date.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no uncorrected misstatements to report. All adjustments posted and reflected in the audited financial statements were provided by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 1, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Organization’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

Internal control risks relating to proper segregation of duties will always be higher in an organization with a smaller number of staff. As auditors, we evaluate this risk relative to the size of the Organization. We noted that management has taken certain steps to address these risks such as reviewing the work performed by the outside accounting firm and the involvement of board members. However, it is still important for management to be aware that the most effective controls rest in management’s knowledge and monitoring of matters relating to the Organization’s financial affairs.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of Final Exit Network, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Law Redd Crona + Munroe P.A.

LAW, REDD, CRONA & MUNROE, P.A.
Tallahassee, Florida