

***SOUTH HAMPTON  
PROPERTY OWNERS ASSOCIATION, INC.***

1551 21<sup>st</sup> Ave N, Suite 24  
Myrtle Beach, SC 29577

October 5, 2021

Wayne E. Fussaro, CPA  
1015 Surf Pine Drive, Suite A  
Surfside Beach, SC 29575

The Board of Directors' (BOD) of South Hampton Property Owners Association, Inc. acknowledge receipt of the 2020 audit draft and have reviewed the representation letter dated October 5, 2021. However, the current members of the BOD were not members of the BOD in 2020 and can not confirm certain representations that are contained in the representation letter. Therefore, current members of the BOD will not sign the representation letter that has been previously drafted.

The current BOD will obtain, for record, a final copy of the 2020 audit report and are declaring to have no knowledge of any material matters that were not properly treated in the financial statements that accompany the 2020 audit report.

	10/5/21
Member of Board	Date