



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

January 1, 2024

Ms. Feigenbaum
485 River Avenue
Lakewood, NJ 08701

Dear Ms. Feigenbaum;

This correspondence is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide for Tower Lodge Care Center, LLC.

We will perform the following Services:

- We will review the financial statement for the period ending December 2024, in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Our review will consist primarily of inquiries of company personnel and analytical procedures applied to financial data, and we will require a management representation letter from management. A review does not contemplate obtaining an understanding of the internal control or assessing control risk, and certain other procedures ordinarily performed during an audit. Thus, a review does not provide assurance that we will become aware of all significant matters that would be disclosed in an audit. The objective of an audit is to provide an opinion regarding the financial statements taken as a whole, while a review does not express such opinion. As a result, our report will be in the standards format of a review statement.

Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts that may exist. However, we will inform you of any material errors, fraud or illegal acts that come to our attention, unless they are inconsequential.

If, for any reason, we are unable to complete the review of your financial statements, we will not issue a report on such statements as a result of this engagement.

- We will also prepare and provide Federal and State income tax returns for the period ending December 31, 2024.

T 718.338.6900
F 718.692.1992
W mfandco.com

New York Office
2600 Nostrand Avenue
Brooklyn, NY 11210

New Jersey Office
200 Blvd of the Americas, STE 102
Lakewood, NJ 08701

January 1, 2024

Page Two

Management responsibilities includes:

1. Establishing and maintaining good internal control.
2. Making all financial records available
3. Adhere to all laws and regulations applicable to its activities.
4. Provide a letter at the conclusion of the engagement, confirming certain representations made by management

Our monthly fee is \$3,717 billed and payable on the first of each month. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you to arrive at a new fee estimate.

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation should result from your intentional or knowing misrepresentation or provision to us of inaccurate or incomplete information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

Any and all disputes between us in which we are unable to reach an agreement, shall be submitted to binding arbitration before Beth Din.

Any services not specified, including, but not limited to, tax planning, audit and examinations by third parties, are not covered by this engagement.

We believe this letter accurately summarizes the significant terms of our engagement. If you have any questions please let us know.

We appreciate the opportunity to be of service to you and look forward to a mutual beneficial and rewarding relationship.

If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to our attention.

Sincerely,

Martin Friedman CPA, PC

MARTIN FRIEDMAN, C.P.A., P.C.
Certified Public Accountants

ACCEPTED BY:



DATE: 6-16-25