HOA CPA | NEWMAN
Certified Public Accountant, PC

May 6, 2026

Board of Directors and Management
Whipple Creek Place Homeowners Association
Vancouver, Washington

Dear Board of Directors and Management:

We have audited the financial statements of Whipple Creek Place Homeowners Association for the year ended December 31, 2025. We have released the draft financial statements and representation letter to you. Upon the Board's approval of the financial statements and representation letter we will release the final report. 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 dated July 18, 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

You are responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Whipple Creek Place Homeowners Association are described in Note 3 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended December 31, 2025. We noted no transactions entered into by Whipple Creek Place Homeowners Association 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 and are based on your 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 the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

> Your estimate of the allowance for credit losses is based on your determination that there is some doubt regarding the collectability of certain delinquent owner accounts receivable. We evaluated the methods, assumptions, and data used to develop the allowance for credit loss. The balance is reasonable in relation to the financial statements taken as a whole.

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

> The disclosure of FASB ASC 606 Accounting Guidance in Note 6 to the financial statements describes the Association's application of FASB ASC 606, together with the effect on fund balances as presented in the audited financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit
We encountered no significant difficulties in performing and completing our audit.

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. We have provided management with all audit adjusting journal entries recorded.

Disagreements with Management
For purposes of this letter, a disagreement with management is 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.

Other Matters
With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. Generally Accepted Accounting Principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. Please note that the supplementary information has not been subjected to audit procedures.

This information is intended solely for the use of the Board of Directors and Management of Whipple Creek Place Homeowners Association and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Newman Certified Public Accountant, PC.

Newman Certified Public Accountant, PC
Bellevue, Washington