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Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | www.bnncpa.com

To the Board of Trustees
Maine Health Access Foundation

We are pleased to present this report related to our audit of the financial statements of Maine Health Access Foundation as of and for the year ended December 31, 2018. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for Maine Health Access Foundation's financial reporting process.

This report is intended solely for the information and use of the Board of Trustees and management, and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to be of service to Maine Health Access Foundation.

Baker Newman + Noyes LLC

Portland, Maine
October 10, 2019

Required Communications

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication with Those Charged with Governance)* require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area	Comments
Our Responsibilities with Regard to the Financial Statement Audit	Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated January 21, 2019. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
Overview of the Planned Scope and Timing of the Financial Statement Audit	We have issued a separate communication dated January 21, 2019 regarding the planned scope and timing of our audit and our identification of and planned audit response to significant risks of material misstatement.
Accounting Policies and Practices	**Preferability of Accounting Policies and Practices** Under generally accepted principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice. **Adoption of, or Change in, Accounting Policies** Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Foundation. The following is a description of the significant accounting policy adopted during the year: In August 2016, FASB issued ASU 2016-14, *Not-for-Profit Entities (Topic 958)* (ASU 2016-14) – *Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. ASU 2016-14 is effective for the Foundation for the year ended December 31, 2018. The Foundation has adjusted the presentation of these statements and related disclosures accordingly. The ASU has been applied retrospectively to all periods presented. **Significant or Unusual Transactions** We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Area	Comments
	Alternative Treatment Discussed with Management We did not discuss with management any alternative treatments within generally accepted accounting policies and practices related to material items during the current audit period.
	Management's Judgments and Accounting Estimates Accounting estimates are an integral part of the preparation of financial statements and are based on management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. Areas particularly susceptible to short-term changes in management's judgments and accounting estimates are alternative investment valuations.
Audit Adjustments	Audit adjustments proposed by us and recorded by the Foundation are summarized below:

Description	Effect – Increase (Decrease)			
	Assets	Liabilities	Equity	Income
Adjust excise tax	$ (55,000)	$(207,000)	$ –	$152,000

Area	Comments
Uncorrected Misstatements	We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.
Departure From the Auditors' Standard Report	The auditors' report includes an emphasis of matter paragraph due to the adoption of ASU 2016-14 as previously discussed. Our opinion was not modified with respect to this matter.
Disagreements with Management	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
Consultations with Other Accountants	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
Significant Issues Discussed with Management	No significant issues arising from the audit were discussed or were the subject of correspondence with management.
Significant Difficulties Encountered in Performing the Audit	We did not encounter any significant difficulties in dealing with management during the audit.
Significant Written Communications Between Management and Our Firm	Copies of significant written communications between our Firm and the management of the Foundation are attached.

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January 21, 2019

Maine Health Access Foundation
The Finance Committee of the Board of Trustees
Barbara Leonard, President & Chief Executive Officer
150 Capitol Street, Suite 4
Augusta, Maine 04330

Attention: Finance Committee

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the financial statements of Maine Health Access Foundation (MeHAF), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities and, cash flows for the year then ended, and the related notes to the financial statements. We are pleased to confirm our understanding of this audit engagement by means of this letter.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

The Responsibilities of the Auditor

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements.

In making our risk assessments, we consider internal control relevant to MeHAF's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Board of Trustees *(a)* any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and *(b)* any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

Our services under this arrangement letter do not include services for tax return preparation, tax advice, or representation in any tax matter. Nevertheless, we may discuss with you certain tax considerations or provide you with tax information that may be relevant to our services. Any such discussions or information would be based upon limited tax research, limited due diligence, and limited analysis regarding the underlying facts. Because additional research or a more complete review of the facts could affect our analysis and conclusions the information provided during these discussions should not be used as the basis for proceeding with any transaction or any tax return reporting.

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Our audit will be conducted on the basis that management and when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. 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. To evaluate subsequent events through the date the financial statements are issued or available to be issued and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that they will not evaluate subsequent events earlier than the date of the management representation letter referred to below; and
4. To provide us with:
   a. Access to all information of which management is 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 we may request from management for the purpose of the audit; and
   c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management and when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for identifying and ensuring that MeHAF complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.

The Board of Trustees is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

MeHAF agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, MeHAF agrees to contact us before it includes our reports or otherwise makes reference to us, in any public or private securities offering.

Our association with an official statement is a matter for which separate arrangements will be necessary. MeHAF agrees to provide us with printer's proofs or masters of such offering documents for our review and approval before printing and with a copy of the final reproduced material for our approval before it is distributed. In the event our auditor/client relationship has been terminated when MeHAF seeks such consent, we will be under no obligation to grant such consent or approval.

We agree that our association with any proposed offering is not necessary, providing that MeHAF agrees to clearly indicate that we are not associated with the contents of any such official statement or memorandum. MeHAF agrees that the following disclosure will be prominently displayed in any such official statement or memorandum:

> Baker Newman & Noyes LLC (BNN), our independent auditor, has not been engaged to perform, and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. BNN, also has not performed any procedures relating to this official statement.

Because BNN will rely on MeHAF and its management and Board of Trustees to discharge the foregoing responsibilities, MeHAF holds harmless and releases BNN and its principals and employees from all claims, liabilities, losses, and costs arising in circumstances where there has been a knowing misrepresentation by a member of MeHAF's management which has caused, in any respect, BNN's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

Records and Assistance

If circumstances arise relating to the condition of the MeHAF's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion, issue a report, or withdraw from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in MeHAF's books and records. MeHAF will determine that all such data, if necessary, will be so reflected. Accordingly, MeHAF will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by MeHAF personnel, including the preparation of schedules and analyses of accounts, will be discussed and coordinated with Margo Beland, Finance Manager. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

If, in connection with our audit, you request us to perform accounting services necessary for the preparation of the financial statements (such as maintaining depreciation schedules, computing the provision for income taxes, drafting the financial statements, etc.), you agree to designate an appropriate individual to oversee the services, make all management decisions involved in those services, evaluate the adequacy and results of the services, and accept responsibility for the results of the services.

Fees, Costs, and Access to Workpapers

Our fees for the audit and accounting services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. We will maintain our fees at $20,000 again this year, and our expenses will not exceed $615. Our fee estimate and completion of our work is based upon the following criteria:

a. Anticipated cooperation from MeHAF personnel.
b. Timely responses to our inquiries.
c. Timely completion and delivery of client assistance requests.
d. Timely communication of all significant accounting and financial reporting matters.
e. The assumption that unexpected circumstances will not be encountered during the engagement.

If any of the aforementioned criteria are not met, then fees may increase. Interim billings will be submitted as work progresses and as expenses are incurred. We will submit our bill for these services promptly upon rendering the report. Billings are due upon submission.

Our professional standards require that we perform certain additional procedures, on current and previous years' engagements, whenever a principal or professional employee leaves the firm and is subsequently employed by or associated with a client in a key position. Accordingly, MeHAF agrees it will compensate BNN for any additional costs incurred as a result of MeHAF's employment of a principal or professional employee of BNN.

In the event we are requested or authorized by MeHAF or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for MeHAF, MeHAF will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

Claim Resolution

MeHAF and BNN agree that no claim arising out of services rendered pursuant to this agreement shall be filed more than two years after the date of the audit report issued by BNN or the date of this arrangement letter if no report has been issued.

You agree that any dispute (other than our efforts to collect an outstanding invoice) that may arise regarding the meaning, performance or enforcement of this engagement or any prior engagement that we have performed for you, will, prior to resorting to litigation, be submitted to mediation, and that the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

MeHAF shall upon the receipt of written notice indemnify and hold BNN and its affiliates, and their principals, and personnel, harmless against all costs, fees, expenses, damages, and liabilities (including legal defense costs) associated with any third-party claim arising from or relating to any knowing misrepresentation to BNN by MeHAF or the intentional withholding or concealment of information from BNN by the Company. In addition, the Company shall upon receipt of written notice indemnify and hold BNN and its affiliates, and their principals and personnel, harmless against all punitive damages associated with any third-party claim arising from or relating to: (i) any services, work product, or deliverables from BNN that the Company or its management uses or discloses to others; or (ii) this engagement generally. The terms of this paragraph shall apply regardless of the nature of any claim asserted (including those arising from contract law, statutes, regulations, or any form of negligence of the Company, whether arising out of tort, strict liability, or otherwise) and whether or not BNN was advised of the possibility of the damage or loss asserted. Such terms shall also continue to apply after any termination of this agreement by either party and during any dispute between the parties. To the extent finally determined that the conduct giving rise to such punitive damages arose out of BNN's gross negligence or willful misconduct, this paragraph shall not apply.

With respect to any services, work product, or other deliverables hereunder, or this engagement generally, BNN's liability to MeHAF shall in no event exceed the fees that it receives for the portion of the work giving rise to liability, nor shall BNN's liability include any special, consequential, incidental, or exemplary damages or loss, including any lost profits, savings, or business opportunity.

If any term or provision of this Agreement is determined to be invalid or enforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Reporting

We will issue a written report upon completion of our audit of MeHAF's financial statements. Our report will be addressed to the Board of Trustees of MeHAF. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

This letter constitutes the complete and exclusive statement of agreement between BNN and MeHAF, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.

Electronic Signatures and Counterparts

Each party hereto agrees that any electronic signature of a party to this agreement or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid, and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (i) to be "written" or "in writing," (ii) to have been signed and (iii) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, (i) a scanned copy (as a "pdf" (portable document format) or other replicating image) of a manual ink signature, (ii) an electronic copy of a traditional signature affixed to a document, (iii) a signature incorporated into a document utilizing touchscreen capabilities or (iv) a digital signature. This agreement may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement. Paper copies or "printouts," of such documents if introduced as evidence in any judicial, arbitral, mediation or administrative proceeding, will be admissible as between the parties to the same extent and under the same conditions as other original business records created and maintained in documentary form. Neither party shall contest the admissibility of true and accurate copies of electronically signed documents on the basis of the best evidence rule or as not satisfying the business records exception to the hearsay rule.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Very truly yours,

BAKER NEWMAN & NOYES LLC

Anne Cloutier

Anne M. Cloutier
Principal

Accepted by:
Maine Health Access Foundation

Bruce Nickerson, Finance Committee Chair — January 28, 2019
Date

Barbara Leonard
Barbara Leonard, President & Chief Executive Officer — January 28, 2019
Date

MeHAF
MAINE HEALTH ACCESS FOUNDATION
150 Capitol Street, Suite 4
Augusta, Maine 04330
207.620.8266 TEL
866.848.9210 TOLL FREE
www.mehaf.org

October 10, 2019

Baker Newman & Noyes LLC
280 Fore Street
Portland, Maine 04101-4177

This representation letter is provided in connection with your audit of the financial statements of Maine Health Access Foundation (the Foundation) which comprise the statements of financial position as of December 31, 2018 and 2017 and the related statements of activities and cash flows, and the related notes to the financial statements for the years then ended for the purpose of expressing an opinion on whether the financial statements are presented fairly in all material respects in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated January 21, 2019, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.

2. We acknowledge our responsibility 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 acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

5. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

6. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.

8. The following have been properly recorded and/or disclosed in the financial statements:
   a. Guarantees, whether written or oral, under which the Foundation is contingently liable.
   b. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances.
   c. Lines of credit or similar arrangements.
   d. Agreements to repurchase assets previously sold.
   e. Security agreements in effect under the Uniform Commercial Code.
   f. All other liens or encumbrances on assets and all other pledges of assets.
   g. Amounts of contractual obligations for plant construction and/or purchase of real property, equipment, other assets, and intangibles.
   h. Investments in debt and equity securities, including their classification.
   i. All liabilities that are subordinated to any other actual or possible liabilities of the Foundation.
   j. All leases and material amounts of rental obligations under long-term leases.
   k. All significant estimates and material concentrations known to management that are required to be disclosed in accordance with the *Risks and Uncertainties Topic* of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets for which events could occur that would significantly disrupt normal finances within the next year.
   l. Derivative financial instruments.
   m. Assets and liabilities measured at fair value in accordance with the *Fair Value Measurements and Disclosures Topic* of the FASB ASC, including split interest agreements. In measuring fair value, we have used:
      1. The appropriateness of the valuation technique or method.
      2. The identity of key assumptions used in determining fair value.
      3. The proper classification in the fair value hierarchy of major categories of assets and liabilities.
   n. All current and deferred assets and liabilities related to the accounting for income taxes.
   o. The effect on the financial statements of FASB Accounting Standards Update which have been issued, but which we have not yet adopted.
   p. All recordable contributions, by appropriate net asset class.
   q. Reclassification between net asset classes.
   r. Allocations of functional expenses based on reasonable basis.
   s. Composition of assets in amounts needed to comply with all donor restrictions.
   t. Deferred revenue from exchange transactions.
   u. Refundable advances.
   v. Board designated net assets.
   w. Concentrations of credit risk.

9. We have no plans or intentions that may materially affect the carrying value or classification of assets. In that regard:
   a. The Foundation has no significant amounts of idle property and equipment.
   b. The Foundation has no plans or intentions to discontinue the operations of any subsidiary or division or to discontinue any significant product line.
   c. Provision has been made to reduce all assets that have permanently declined in value to their realizable values.
   d. We have reviewed long-lived assets and certain identifiable intangibles to be held and used for impairment whenever events or changes in circumstances have indicated that the carrying amount of the assets might not be recoverable and have appropriately recorded the adjustment.

10. We are responsible for making the accounting estimates included in the financial statements. Those estimates reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take. In that regard, adequate provisions have been made:
    a. To reduce receivables to their estimated net collectable amounts.
    b. For uninsured losses or loss retentions (deductibles) attributable to events occurring through December 31, 2018 and/or for expected retroactive insurance premium adjustments applicable to periods through December 31, 2018.
    c. For pension obligations, postretirement benefits other than pensions, and deferred compensation agreements attributable to employee services rendered through December 31, 2018.
    d. For any material loss to be sustained in the fulfillment of or from the inability to fulfill any sales commitments, including promises to give.
    e. For amounts held for others under agency and/or split interest agreements.

11. There are no:
    a. 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. In that regard, we specifically represent that we have not been designated as, or alleged to be, a "potentially responsible party" by the Environmental Protection Agency in connection with any environmental contamination.
    b. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by the *Contingencies Topic* of the FASB ASC.

12. The Foundation has satisfactory title to all owned assets.

13. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance. In connection therewith, we specifically represent that we are responsible for determining that we are not subject to the requirements of the Single Audit Act because we have not received, expended, or otherwise been the beneficiary of the required amount of federal awards during the period of this audit.

14. We have no knowledge of any uncorrected misstatements in the financial statements.

Information Provided

15. We have provided 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 audit;
    c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
    d. Minutes of the meetings of directors, and committees of directors, or summaries of actions of recent meetings for which minutes have not yet been prepared.

16. All transactions have been recorded in the accounting records and are reflected in the financial statements.

17. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.

18. We have no knowledge of allegations of fraud or suspected fraud, affecting the Foundation's financial statements involving:
    a. Management.
    b. Employees who have significant roles in the internal control.
    c. Others where the fraud could have a material effect on the financial statements.

19. We have no knowledge of any allegations of fraud or suspected fraud affecting the Foundation's financial statements received in communications from employees, former employees, analysts, regulators, or others.

20. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.

21. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation or claims.

22. We have disclosed to you the identity of the Foundation's related parties and all the related-party relationships and transactions of which we are aware.

23. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the Foundation's ability to record, process, summarize, and report financial data.

24. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in financial reporting practices.

25. We have received a determination from the Internal Revenue Service that we are exempt from federal income taxes as a Section 501(c)(3) not-for-profit organization, and we have complied with the IRS regulations regarding this exemption.

26. We are responsible for determining that significant events or transactions that have occurred since December 31, 2018 and through the date of this letter, have been recognized or disclosed in the financial statements. No events or transactions other than those disclosed in the financial statements have occurred subsequent to December 31, 2018 and through the date of this letter that would require recognition or disclosure in the financial statements. We further represent that as of the date of this letter, the financial statements were complete in a form and format that complied with U.S. GAAP, and all approvals necessary for issuance of the financial statements had been obtained.

27. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

28. The Foundation has taken no actions that would jeopardize its not-for-profit status with respect to any for-profit subsidiaries and/or activities subject to taxation. The financial statements include all material liabilities for uncertain tax positions (including positions related to returns that should have been (but were not filed) and disclosures required by ASC 740-10 (formerly FIN 48).

29. Margo Beland, Finance Manager, has reviewed the Checklist for Disclosures and we are satisfied that the financial statements contain all material disclosures required by generally accepted accounting principles.

Very truly yours,

Maine Health Access Foundation

Barbara Leonard, President and Chief Executive Officer

Margo Beland, Finance Manager