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NORTH COUNTRY ALLIANCE LOCAL DEVELOPMENT CORPORATION COMMUNICATION LETTER DECEMBER 31, 2024

March 5, 2025

To the Board of Directors
North Country Alliance Local Development Corporation

In planning and performing our audit of the financial statements of North Country Alliance Local Development Corporation as of and for the year ended December 31, 2024 in accordance with auditing standards generally accepted in the United States of America, we considered North Country Alliance Local Development Corporation's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of the Board of Directors, management, and others within the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate the opportunity to present these comments for your consideration. We wish to convey our thanks and appreciation to the management and staff of North Country Alliance Local Development Corporation for the courtesy and cooperation extended to us during our audit.

Very truly yours,

