



April 6, 2023

Katharine Johnston
Finance Director
Town of Gray
24 Main Street
Gray, Maine 04039

Dear Katharine:

Enclosed is a draft of your audited financial statements for the year ended June 30, 2022.

Please review these statements and return this letter to us within 10 business days of the date above, indicating whether you have questions or corrections or whether you have accepted this draft as an adequate result of our engagement and understand the contents well enough to take responsibility for them.

☐ Please call me with questions I have on page(s) _____.

OR

☒ I have reviewed this draft, understand the financial information it represents and accept it as the final result of our engagement.

Subsequent Events:

In connection with your audit of the financial statements of the Town of Gray, Maine as of June 30, 2022 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Gray, Maine and the respective changes in financial position and, where applicable, cash flows in conformity with U.S. generally accepted accounting principles, you were previously provided with a representation letter dated April 6, 2022. No information has come to our attention that would cause us to believe that any of those previous representations should be modified.

No events (including any legal matters) have occurred subsequent to April 6, 2022 and through the date of this letter (or the date this letter is signed, whichever is later) that would require adjustment to or disclosure in the aforementioned financial statements.

SIGNED Katharine Johnston DATE 4-7-2023

(Print Name) Katharine Johnston

If you have any questions or comments, please do not hesitate to call.

Very Best,

Ron H.R. Smith, CPA, CFE

RHRS/jrg

Enclosures