January 13, 2026

Novak Francella LLC
40 Monument Road, 5th floor
Bala Cynwyd, PA 19004

This representation is provided in connection with your audits of the financial statements of the School Cafeteria Employees UNITE HERE Local No. 634 Health and Welfare Trust Fund (the Plan), which comprise the statements of net assets available for benefits and of benefit obligations as of August 31, 2025 and 2024, and the related statements of changes in net assets available for benefits and of changes in benefit obligations for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to 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).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, the following representations made to you during your audits:

Financial Statements:

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 18, 2025, including our responsibility for the preparation and fair presentation of the financial statements.

2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP, the notes include all disclosures required by laws and regulations to which the Plan is subject, including the DOL Rules and Regulations for Reporting and Disclosure under ERISA, and the supplemental schedules referred to above are fairly presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

3. 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.

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

5. Significant assumptions we used in making estimates, including those measured at fair value, are reasonable.

6. Related-party relationships and transactions, and relationships and transactions with parties-in-interest, as defined in ERISA Section 3(14) and regulations thereunder, GAAP and ERISA Section 3(14) and regulations thereunder.

7. 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.

8. We are in agreement with the adjusting journal entries you have proposed, and they have been recorded in the Plan's accounting records.

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

10. There are no other matters (e.g., breach of fiduciary responsibilities, nonexempt transactions, loans or leases in default, or events that may jeopardize the tax status) that legal counsel have advised us that must be disclosed.

11. Material concentrations, if any, have been properly disclosed in accordance with U.S. GAAP.

12. Financial instruments with concentrations of credit risk, if any, have been properly recorded or disclosed in the financial statements.

13. Guarantees, whether written or oral, under which the Plan is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

14. In regard to the non-attest services performed by you including; the preparation of the Plan's financial statements, preparation of Form 990, and preparation of journal entries affecting the financial statements, we have:

    a. Assumed all management responsibilities.

    b. Designated the Trustees and Plan Administrator who have suitable skill, knowledge, or experience to oversee the services.

    c. Evaluated the adequacy and results of the services performed.

    d. Accepted responsibility for the results of the services.

15. There are no:

    a. Nonexempt party-in-interest transactions (as defined in ERISA Section 3(14) and regulations under the section) that were not disclosed in the supplemental schedules or financial statements.

    b. Investments or loans in default or considered to be uncollectible that were not disclosed in the supplemental schedules or financial statements.

    c. Reportable transactions (as defined in ERISA Section 103(b)(3)(H) and regulations under that section) that were not disclosed in the supplemental schedules or financial statements.

Information Provided:

16. 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 Plan from whom you determined it necessary to obtain audit evidence.

    d. All minutes of the meetings of the Board of Trustees for the period from September 1, 2024 through the date of this letter or summaries of actions of recent meetings for which minutes have not yet been prepared.

    e. Plan instruments, trust agreements, insurance contracts, or investment contracts and amendments to such documents entered into during the year, including amendments to comply with applicable laws.

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

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

19. We have no knowledge of any fraud or suspected fraud that affects the Plan and involves:

    a. Management,

    b. Employees who have significant roles in internal control, or

c. Others where the fraud could have a material effect on the financial statements.

20. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations (including ERISA, DOL, and IRS regulations) whose effects should be considered when preparing financial statements.

21. We have no knowledge of any allegations of fraud or suspected fraud affecting the Plan's financial statements communicated by employees, former employees, participants, regulators, beneficiaries, service providers, third-party administrators, or others.

22. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

23. We have disclosed to you the identity of the Plan's related parties and parties-in-interest and all the related party and party-in-interest relationships and transactions of which we are aware.

24. The Plan has satisfactory title to all owned assets which are recorded at fair value, and all liens, encumbrances, or security interests requiring disclosure in the financial statements have been properly disclosed.

25. We have no:

    a. Plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

    b. Intentions to terminate the Plan.

26. Amendments to the Plan instrument, if any, have been properly recorded or disclosed in the financial statements.

27. The Plan has complied with all aspects of debt and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

28. The methods and significant assumptions used to estimate fair values of financial instruments, including nonreadily marketable securities, are described in the significant accounting policies note in the financial statements. The methods and significant assumptions used result in a measure of fair value appropriate for financial measurement and disclosure purposes.

29. All required amendments to and filings of Plan and Trust documents with the appropriate agencies have been made. The Plan obtained its latest determination letter on January 29, 1999, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements under the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan's Administrator and the Plan's counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

30. The Plan and the Trust established under the Plan are qualified under the appropriate section of the Internal Revenue Code and we intend to continue them as a qualified Plan and Trust. The Plan and Trust have been operating in a manner that did not jeopardize this tax status.

31. The Plan has complied with the fidelity bonding requirements of ERISA.

32. We have apprised you of all communications, whether written or oral, with regulatory agencies concerning the operation of the Plan, if any.

33. The Plan is in agreement with the levels of the fair value hierarchy under FASB ASC 820 as described in the notes to the financial statements.

34. As discussed in Note 8, the accompanying financial statements for the year ended August 31, 2024 have been adjusted to restate the amount due to Local 634 as of that date. The effect of the restatement was to increase net assets by $15,500.

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Employer Trustee

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Union Trustee