



July 23, 2020

Community of Christ - Canada East Mission Centre
355 Elmira Road North, Unit #129
Guelph, Ontario
N1K 1S5

Dear Board of Directors of Community of Christ - Canada East Mission Centre

We have completed our audit of the financial statements of the Community of Christ - Canada East Mission Centre for the year ended December 31, 2019. As part of our work, we reviewed the accounting procedures and systems of internal control in the principal areas of financial activity within the organization. We report to you that, within the scope of our examinations, the systems of internal control are adequate to support the fairness of presentation and that we did not come across any material weaknesses.

However, we do stress that this observation is not the result of a specific examination of the organization's system of internal control and, therefore, must be taken in the context that it is meant, namely review of internal control systems to allow us to voice our opinion on the financial statements in accordance with Canadian accounting standards for not for profit organizations.

During the course of our audit of the organization for the year ended December 31, 2019, we may have identified matters which might have been of interest to management but tended to be minor or more of a housekeeping nature. During the audit, we would have met with Dar Shepherson and communicated these minor items, if applicable. There were no significant items that we felt should be addressed formally and brought to the attention of the board of directors.

This communication is prepared solely for the information of management and is not intended for any other party and, as such, we accept no responsibility to a third party who uses this communication.

We would like to take this opportunity to thank you and your staff for the excellent co-operation and assistance we received throughout the course of our work and, in particular, the assistance and co-operation received from Heather Huffman.

If you have any questions or concerns, we will certainly be pleased to discuss these with you further, at your convenience.

Yours truly,

Handwritten signature of RLB LLP in black ink.

M. D. P. Short, MBA, CPA, CA, C. Dir, is responsible for the engagement and its performance, and for the report that is issued on behalf of RLB LLP, and who, where required, has the appropriate authority, from a professional, legal or regulatory body.