

## Law Offices of Loraine Cortese-Costa

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*\*\*Admitted in Connecticut and New York*

November 17, 2020

Seward and Monde  
296 State Street  
North Haven, CT 06473-9987

Re: Windham Region Transit District ("WRTD")

Dear Sir or Madam:

Please note my change of address above.

By letter dated October 31, 2020, Linda Hapeman, WRTD Administrator, requested that we furnish you with certain information in connection with the examination of the financial statements of the Company as of June 30, 2020, for the year then ended and for the period from that date to the date hereof.

### **Pending or Threatened Litigation, Claims and Assessments**

We did not represent the Company in connection with any pending or threatened litigation, claims or assessments.

### **Unasserted Claims and Assessments**

We are not aware of any other unasserted claims or assessments that are probable of assertion.

The information set forth herein is as of November 17, 2020. We disclaim any undertaking to advise you of changes that thereafter may be brought to our attention. As of June 30, 2020, the Company was indebted to us for \$350 which has since been paid.

This response is limited by and in accordance with the American Bar Association Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information (December 1975) (the "Statement"). Without limiting the generality of the foregoing, the limitations set forth in the Statement on the scope and use of this response (Paragraphs 2 and 7) are specifically incorporated herein by reference, and any description herein of any "loss contingencies" is qualified in its entirety by Paragraph 5 of the Statement and the accompanying Commentary (which is an integral part of the Statement). Consistent with the last sentence of Paragraph 6 of the Statement, we advise you that whenever, in the course of performing legal services for the Company with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial statement disclosure, we have formed a professional conclusion that the Company must disclose or consider disclosure concerning

such possible claim or assessment, we, as a matter of professional responsibility to the Company, will so advise the Company and will consult with the Company concerning the question of such disclosure and the applicable requirements of Statement of Financial Accounting Standards Codification 450.

Please feel free to contact me if you require any additional information.

Very truly yours,

*Lorraine M. Cortese-Costa*

Law Offices of Lorraine Cortese-Costa

cc: Linda Hapeman