

MANAGEMENT REPRESENTATION LETTER

Perez and Peterson LLC
2922 Brookstone Road, Suite 150, Beaufort, SC

Date: May 30, 2026

To: Independent Auditors

Regarding your audit of the financial statements of Perez and Peterson LLC (the 'Company') for the year ended December 31, 2025 — conducted to opine on their fair presentation under U.S. GAAP — we represent, to the best of our knowledge and belief, the following:

- The statements are fairly presented under U.S. GAAP with all necessary disclosures, and all financial records (including the journal voucher listing, trial balances, and supporting documents) have been made available to you.
- Revenue is recognized per ASC 606 on transfer of control and increased 25.6% year over year; all transactions are recorded and none have been omitted.
- Receivables are net of an adequate allowance; inventory is at lower of cost or NRV; fixed assets use straight-line depreciation over their useful lives; and the note payable is at outstanding principal as of December 31, 2025 with interest accrued and paid per the loan agreement.
- We are responsible for anti-fraud internal controls and know of no fraud involving management or key control personnel; all non-compliance with laws and regulations has been disclosed.
- Related-party matters are accounted for and disclosed, and there are no subsequent events requiring adjustment or disclosure.

We understand your audit followed generally accepted auditing standards and was designed for reasonable, not absolute, assurance about material misstatement.

Olivia Thompson, Chief Executive Officer

Jack Ramirez, Chief Financial Officer