

This letter confirms our engagement to audit the financial statements of Baker and Lewis Co. as of and for the year ending December 31, 2024.

We will conduct our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit will include obtaining an understanding of internal control sufficient to plan the audit; it is not designed to express an opinion on the effectiveness of internal control.

Management is responsible for the financial statements, for establishing and maintaining effective internal control, for making all financial records and related information available to us, and for providing written representations at the conclusion of the audit.

Our fees are based on time incurred at standard rates plus out-of-pocket expenses. We look forward to serving you.

Hartley & Voss LLP, Certified Public Accountants

Acknowledged: Amir Torres, Chief Executive Officer