To the Board of Directors and Management
Mill Creek MetroParks Foundation
Mill Creek Park Foundation

We have audited the combined financial statements of Mill Creek MetroParks Foundation and Mill Creek Park Foundation (collectively, the Organization) for the year ended December 31, 2025, and issued our report thereon dated May 6, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 12, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 1 to the combined financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2025. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the combined financial statements in the proper period.

Accounting estimates are an integral part of the combined financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the combined financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the combined financial statements was:

- Management's estimate of the fair value of investments is based on quoted market values for equity securities and fixed income securities, and pricing models for corporate bonds.

We evaluated the methods, assumptions, and data used to develop the estimate in determining that it is reasonable in relation to the combined financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. The most sensitive disclosures affecting the combined financial statements was:

- The disclosure of the dissolution of trust and transfer of assets in Note 9 to the combined financial statements.

The combined financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the combined financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the combined financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be me materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the combined financial statements under audit.

In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the combined financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the combined financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 6, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's combined financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

* * * * * *

This information is intended solely for the use of Board of Directors and Management of the Organization and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Cohen & Company, Ltd.

Cohen & Company Ltd.

Akron, Ohio
May 6, 2026

SCHEDULE OF UNCORRECTED ADJUSTMENTS

	Debit (Credit)				
Description	Assets	Liabilities	Net Assets	Revenues	Expenses
2024 Entries					
To propose entry to reverse a reclassifying entry made in 2024, to record the PNC Checking Account (held outside of the Trust). The amount as of December 31, 2024, was $24,307, and was reclassified out of Investment Cash.	$ -	$ -	$ -	$ -	$ -
To propose entry to record the cash account properly as of December 31, 2024. The net activity was recorded on a net basis, rather than gross.	$ 24,307	$ -	$ (36,028)	$ (76,235)	$ 87,956