



March 4, 2025

Eide Bailly LLP
10681 Foothill Blvd., Ste. 300
Rancho Cucamonga, CA 91730

In connection with your audit of the financial statements of New Horizons Charter Academy (the Organization) as of June 30, 2022 and for the year then ended, for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of Organization in accordance with accounting principles generally accepted in the United States of America, you were previously provided with a representation letter under date of February 22, 2023. No information has come to our attention that would cause us to believe that any of those previous representations should be modified, including those related to the single audit and schedule of expenditures of federal awards.

To the best of our knowledge and belief, no events have occurred subsequent to March 3, 2025 and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements, including the schedule of expenditures of federal awards.

A handwritten signature in black ink, appearing to read "Richard Thomas", is written over a horizontal line.

Richard Thomas, Executive Director