CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS
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October 5, 2020

Board of Directors
International Right of Way Association

We have audited the financial statements of International Right of Way Association for the year ended June 30, 2020, and we will issue our report thereon dated October 5, 2020. 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 July 29, 2020. 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 International Right of Way Association are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. 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 financial statements in the proper period.

Accounting estimates are an integral part of the 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 financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

> Management's estimate of the depreciation of property and equipment is based on useful lives. We evaluated the key factors and assumptions used to develop the depreciation of property and equipment in determining that it is reasonable in relation to the financial statements taken as a whole.
>
> Management's estimate of the allocation of salaries, benefits and indirect costs is based on staff time spent on various activities. We evaluated the key factors and assumptions used to develop the allocation of salaries, benefits and indirect costs in determining that it is reasonable in relation to the financial statements taken as a whole.

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

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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. We noted one misstatement that was discussed with the appropriate level of management and determined that its effect was immaterial to the financial statements taken as a whole. See separate attached schedule for the uncorrected misstatement.

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 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 October 5, 2020.

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 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 the Board of Directors of International Right of Way Association and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Mann Weitz & Associates LLC

MANN. WEITZ & ASSOCIATES L.L.C.

Deerfield, Illinois
October 5, 2020

Client:	***04168.0 - International Right of Way Association***
Engagement:	***AUD - International Right of Way Association***
Period Ending:	***6/30/2020***
Trial Balance:	***TB***
Workpaper:	***1550 - Passed Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Passed Adjustments JE # 301		**2800.00**		
To record Region's activity at 6.30.20				
R6501	Regions Assets		99,389.00	
R6504	Regions expenses		113,040.00	
R6502	Regions Net Assets			76,499.00
R6503	Regions revenue			128,421.00
R6505	Regions liabilities			7,509.00
Total			**212,429.00**	**212,429.00**