

The Synod of the Covenant,
Presbyterian Church (U.S.A.)
6450 Weatherfield Court, Unit 1-A
Maumee, OH 43537

We have been engaged to provide review level financial statements for The Synod of the Covenant, Presbyterian Church (U.S.A.). The Synod of the Covenant does not have an annual tax filing requirement because of their church-affiliated organizations. Therefore, our firm has not been engaged to file any information or income tax related returns with the Internal Revenue Service.

It has been brought to our attention that there has been management transition within The Synod of the Covenant in 2020. This transition has a significant impact on our engagement for 2019. We will require copies of related cash bank statements and related accounts. The transition also has an impact on management in transitioning all cash asset accounts to new signers. In this transition process by The Synod, it was identified that there seems to be some questions related to the proper identification of federal identification number to the entity of The Synod of the Covenant, Presbyterian Church (U.S.A.).

Information related to federal identification numbers and entities is handled at the federal level (Internal Revenue Service) through the annual filing of tax or information returns. Because of the exemption of the organization from filing requirements, there is no documentation related thereto. Our recommendation in this case to resolve the matter is to provide our firm, Leslie A. DeMarco, CPA, with power of attorney to discuss and resolve the matter with the Internal Revenue Service.

We have provided a Power of Attorney form to be signed and returned to our office. Upon receiving the authorized form, we will contact the Internal Revenue Service and work on resolution.

Sincerely,



Leslie A. DeMarco, CPA

DeMarco & Associates CPA's, LLC