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To Whom It May Concern,

This letter confirms that we conducted an audit and prepared the tax return for One Jamaica Legal Defense Foundation Inc. for the recent fiscal period.

Our audit followed the standards of the American Institute of Certified Public Accountants (AICPA), ensuring compliance with Generally Accepted Accounting Principles (GAAP). We reviewed the organization's financial records thoroughly and found them to be accurate and complete.

The tax return was prepared in full compliance with IRS regulations, applying all relevant deductions and credits for the nonprofit's 501(c)(3) status.

We are confident that One Jamaica Legal Defense Foundation Inc. meets both legal and financial reporting requirements. Please feel free to contact us if any further information is needed.

Sincerely,

A handwritten signature in blue ink that reads "Eugene Smith". The signature is written in a cursive style with a large initial "E" and a long, sweeping underline.

Eugene Smith, C.P.A., Ph.D