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MANAGEMENT RECOMMENDATIONS

TO THE OFFICERS AND DIRECTORS  
MONTAGUE COMMUNITY CABLE, INC.  
TURNERS FALLS, MASSACHUSETTS

In planning and performing my review of the financial records of Montague Community Cable, Inc. for the year ended December 31, 2019, I performed an analysis of the organization's operations. As a result of this analysis work, I have the following recommendations/comments for the organization.

Organizational Structure:

The size of the organization's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the Board of Directors remains involved in the financial affairs of the organization to provide oversight and independent review functions.

We noted no material misstatements, fraud or possible illegal acts which have a direct effect on the financial statements.

There were no disagreements with management about accounting or disclosure matters.

Management has advised us there were no consultations by management with other accountants regarding accounting or reporting matters.

Everyone within the organization cooperated fully with us; and we extend our thanks and appreciation for the assistance received throughout this engagement, and the professional attitude of your staff.

This report is intended solely for the information and use of the Board of Directors, management, and others within the organization.

April 17, 2020

*Bernice F. Lord, CPA*