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November 10, 2025

To the Board of Directors and Management of
Greater Boston Legal Services, Inc.:

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of Greater Boston Legal Services, Inc. (GBLS) as of and for the year ended June 30, 2025, we considered GBLS's internal control over financial reporting (internal control) as a basis for designing appropriate audit procedures in order to express an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of GBLS's internal control. Accordingly, we do not express an opinion on the effectiveness of GBLS's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of GBLS's financial statements will not be prevented, or detected and corrected, on a timely basis.

No material weaknesses were identified in planning and performing our audit. However, material weaknesses may exist that have not been identified.

Restriction of Use

This letter is intended solely for the information and use of those charged with governance, management, the Board of Directors, Federal awarding agencies and pass-through entities, and others within Greater Boston Legal Services, Inc., and should not be, used by anyone other than these specified parties.

AAFCPA, Inc.

Westborough, Massachusetts

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