

Attachment G

No Management Letter

Acknowledgement Letter

November __, 2020

Dr. Richard S. Lapidus,
President
Fitchburg State University
160 Pearl Street
Fitchburg, MA 01420

Dear President Lapidus:

This letter serves to confirm that CohnReznick LLP did not issue a separate management letter in connection with its audits of the financial statements of Fitchburg State University, Fitchburg State University Foundation, Inc. and FSU Foundation Supporting Organization, Inc. for the fiscal year ended June 30, 2020.

If I can be of any further assistance, please do not hesitate to call me.

Sincerely yours,

CohnReznick LLP

Karen K. Smith, CPA
Partner

PRELIMINARY DRAFT -
SUBJECT TO CHANGE