

**Attachment G**  
**FSU FY22 No Management Letter**  
**Acknowledgment Letter**

**Report Date**

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 audit of the financial statements of Fitchburg State University for the fiscal year ended June 30, 2022.

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

Sincerely yours,

CohnReznick LLP

Melissa Ferrucci, CPA  
Partner

PRELIMINARY DRAFT -  
SUBJECT TO CHANGE