

April 18, 2023

Ms. Shannon White, Chief Operating Officer  
Kiawah Island Community Association, Inc.  
23 Beachwalker Drive  
Kiawah Island, SC 29455

RE: Kiawah Island Community Association, Inc.  
Kiawah Cares Foundation

Dear Ms. White:

Keefe McCullough & Co. is terminating its professional relationship with Kiawah Island Community Association, Inc. and Kiawah Cares Foundation (collectively, "KICA") as of April 18, 2023 and will no longer render services to you.

You should consult with the successor CPA firm you select as soon as possible regarding your upcoming income tax filing requirements:

- Kiawah Island Community Association, Inc. – December 31, 2022 Year End
  - Form 990
  - Form 990-T
  - South Carolina Form 990-TFiling deadline is November 15, 2023. We have attached a copy of the timely filed extensions.

Our working paper files are the property of our firm and will be maintained by us in accordance with our firm record retention policy. We will cooperate fully with any successor accounting firm you designate to us in writing, in accordance with the provisions of the AICPA Code of Professional Conduct.

We appreciate the opportunity to represent the KICA and wish you all the best in the future.

Very truly yours,

*Keefe McCullough*

KEEFE McCULLOUGH