



October 8, 2021

To Those Charged with Governance
Swift Lane Limited Dividend Housing Association LP (the Entity)

We have audited the Final Cost Certification of the Entity for the period ended February 19, 2021, and have issued our report thereon dated October 8, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 10, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. No new accounting policies were adopted and the application of existing policies was not changed during the period under audit. We noted no transactions entered into by the Entity during the audit period for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the Final Cost Certification in the proper period.

Accounting estimates are an integral part of the Final Cost Certification prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the Final Cost Certification and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Final Cost Certification was:

Management's determination of eligible basis versus non-eligible basis for each line item within the cost certification for low income housing tax credits.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the Final Cost Certification taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the Final Cost Certification or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 8, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Entity's Final Cost Certification or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Entity and management of the Entity and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Tidwell Group, LLC

Atlanta, Georgia