



FORGE

FINANCIAL & MANAGEMENT CONSULTING

April 21, 2026

To the Board of Directors
Trees Forever, Inc. and its Affiliate

We have audited the consolidated financial statements of Trees Forever, Inc. and its Affiliate (the Entities) for the year ended December 31, 2025, and have issued our report thereon dated April 21, 2026. 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 January 25, 2026. 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. The significant accounting policies used by Trees Forever, Inc. and its Affiliate are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during December 31, 2025. We noted no transactions entered into by the Entities during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements 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 financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are significant to the financial statements:

- Estimate of collectability on grants receivable and unconditional promises to give.

The financial statement disclosures are neutral, consistent, and clear.

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 known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes the uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the consolidated financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period consolidated financial statements to be materially misstated, even though, in our judgement, such uncorrected misstatements are immaterial to the consolidated financial statements under audit. Attached is a schedule of adjusting journal entries summarizing misstatements detected as a result of audit procedures that were corrected by management. None of the misstatements detected and corrected by management were material to the consolidated financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements 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 April 21, 2026.

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 Entities' financial statements 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 Entities' auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the consolidated financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the consolidated financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of Trees Forever, Inc. and its Affiliate and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Forge Financial and Management Consulting, Inc.

Description	Factual (F), Judgmental (J), or Projected (P)	Account Class	W/P Ref	Debit	Credit
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Passed Journal Entry JE # 1					
To adjust for revenue recorded in the wrong period.					
Program Rev	Factual	Revenue	E-4	25,000.00	
Unrest NA		Net Assets			25,000.00

Passed Journal Entry JE # 2					
To match Def Revenue of ReLeaf with ReLeaf Revenue					
AR	Factual	Asset	E-5		13,223.00
Def Rev		Liability		13,223.00	
Grand Total				<u><u>38,223.00</u></u>	<u><u>38,223.00</u></u>

Financial Statement Effect—Amount of Over (Under) Statement of:						
Assets	Liabilities	Net Assets	Revenues	Expenses	Change in Net Assets	Working Capital

-	-	-	25,000	-	25,000	
-	-	(25,000)	-	-	-	
-	-	-	-	-	-	

13,223	-	-	-	-	-	
-	13,223	-	-	-	-	
-	-	-	-	-	-	

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Totals	\$13,223	\$13,223	-\$25,000	\$25,000	\$0	\$25,000	\$0
Effect of Unadjusted AD—Prior Years				\$0	\$0	\$0	
Combined Current and Prior Year AD (Rollover Method)	\$13,223	\$13,223	-\$25,000	\$25,000	\$0	\$25,000	\$0
Financial Statement Caption Totals	\$5,027,973	\$1,411,927	\$3,616,046	\$3,748,321	\$3,906,456	-\$158,135	\$1,759,927
Current and Prior Year AD as % of FS Captions (Rollover Method)	0.26%	0.94%	-0.69%	0.67%	0.00%	-15.81%	0.00%

Client: TREES FOREVER, INC.
Engagement: Trees Inc. 2025
Current Period: 12/31/2025
Workpaper: Inc AJE Report

Account	Description	Workpaper Reference	Debit	Credit
1				
	*** Client does not need to post *** Pledges receivable			
11200	Pledge Receivable		2,700.00	0.00
11000	Accounts Receivable		0.00	2,700.00
Total			2,700.00	2,700.00
2				
	*** Client does not need to post *** Allocation of admin expenses			
99994	Reallocation to Communities		551,728.15	0.00
99995	Reallocation to Roadways		132,646.58	0.00
99992	Reallocation to Fundraising		67,896.36	0.00
99991	Reallocation to Admin		0.00	752,271.09
Total			752,271.09	752,271.09
3				
	To adjust for disposed asset			
17000	Accum. Depreciation		3,364.20	0.00
15100	Equipment		0.00	3,364.20
Total			3,364.20	3,364.20
GRAND TOTAL			758,335.29	758,335.29

Client: TREES FOREVER FOUNDATION
Engagement: Foundation 2025
Current Period: 12/31/2025
Workpaper: Foundation AJE Report

Account	Description	Workpaper Reference	Debit	Credit
1				
	To remove long term investments not reported from TB			
31500	Net Unrestricted Assets		300,652.72	0.00
99999	LT Asset Changes Not Reported		24,515.93	0.00
19999	LT Investments Not Reported		0.00	325,168.65
Total			325,168.65	325,168.65
2				
	To adjust net assets to actual			
31500	Net Unrestricted Assets		0.00	100.00
49250F	Invst. Gains Realized&Unrealiz		100.00	0.00
Total			100.00	100.00
GRAND TOTAL			325,268.65	325,268.65