BK

Barrow Kessler & Co.

CERTIFIED PUBLIC ACCOUNTANTS · TAX & ADVISORY

310 Whitfield Avenue, Suite 500 · Hartford, Connecticut · Office: [REDACTED - SPECIMEN]

January 15, 2026

Mr. Steven Kohl
Chief Financial Officer
Wrenfield Family Office

Re: 2025 Tax-Year Engagement & Partnership K-1 Package

Dear Mr. Kohl,

Thank you for your continued confidence in Barrow Kessler & Co. This letter confirms our engagement to prepare and coordinate the **2025 tax-year filings** across the six family entities listed below, and sets out what we will need from your office to complete the partnership K-1 package on schedule.

ENTITIES COVERED BY THIS ENGAGEMENT

Entity	Taxpayer ID (masked)
Wrenfield Holdings LLC	47-83•••••
Ellencourt Family Revocable Trust	81-20•••••
Ellencourt 2012 Descendants Trust	45-61•••••
Ellencourt Family Foundation	32-77•••••
Kestrel Lane LLC	88-04•••••
Sturgis Valley Cider Co LLC	26-59•••••

PARTNERSHIP SCHEDULE K-1S EXPECTED

Based on the entities' fund and operating-company interests, we expect the office to receive and process **six (6) partnership Schedule K-1s** issued to these entities for tax year 2025:

6

partnership Schedule K-1s expected for tax year 2025

Please **forward each K-1 to our office as it arrives**, together with a **reconciled roster** of expected versus received K-1s. The roster lets us identify any missing or amended items early — a K-1 that has not arrived by our processing window is the single most common cause of a delayed return, and the roster is how we catch it before it becomes a problem.

K-1 SEASON TIMELINE

BY MID-MARCH 2026	TARGET: MID-APRIL 2026
Complete K-1 package requested from the office, with reconciled roster	Entity filings prepared and targeted for completion

SCOPE & LIMITATIONS

> Barrow Kessler & Co. prepares the returns from the documents and information the office provides. Our engagement does **not** include taking custody of any funds, initiating or approving payments, or verifying wire or banking instructions. Responsibility for the completeness and accuracy of source documents, and for authorizing any disbursement, remains with the office.

Our engagement fee for the 2025 tax year is as agreed under separate cover. Any remittance of the engagement fee should be made per the coordinates on our invoice, which render on this specimen as **[REDACTED - SPECIMEN]**.

We look forward to another smooth filing season. Please don't hesitate to reach out with any questions as materials begin to arrive.

Respectfully,

Margaret A. Kessler, CPA
Partner, Barrow Kessler & Co.