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Independent Accountant's Report
on Applying Agreed-upon Procedures

To the Board of Commissioners
Boulder Housing Partners and U.S. Department
of Housing and Urban Development, Real
Estate Assessment Center

We have performed the procedures enumerated below on the electronically submitted information that was included with the related hard copy documents within the financial statement and single audit report for the year ended December 31, 2025. The management of Boulder Housing Partners is responsible for the accuracy and completeness of the electronically submitted information.

Boulder Housing Partners has agreed to the procedures performed and acknowledged that they are appropriate to meet the intended purpose of determining whether the electronically submitted information agrees with the related hard copy documents within the financial statement and single audit report. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report, and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. We make no representation regarding the sufficiency of these procedures, either for the purpose intended or for any other purpose.

An agreed-upon procedures engagement involves performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed. The procedures and the associated findings are as follows:

We compared the electronically submitted information identified in the UFRS Rule Information column of the chart/matrix below with the corresponding printed documents listed in the Hard Copy Documents column without exception.

UFRS RULE INFORMATION	HARD COPY DOCUMENTS
Balance Sheet, Revenue and Expense	Financial Data Schedule
Footnotes	Footnotes to Audited Basic Financial Statements
Type of Opinion on the FDS	Auditor's Supplemental Report on FDS
Audit Findings Narrative	Schedule of Findings and Questioned Costs
General Information	OMB Data Collection Form
Financial Statement Report Information	Schedule of Findings and Questioned Costs, Part 1 and OMB Data Collection Form
Federal Program Report Information	Schedule of Findings and Questioned Costs, Part 1 and OMB Data Collection Form
Type of Compliance Requirement	OMB Data Collection Form
Basic Financial Statements and Auditor's Reports Required to be Submitted Electronically	Basic Financial Statements

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We were engaged by Boulder Housing Partners to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on whether the electronically submitted information identified in the UFRS Rule Information column of the chart/matrix above agrees with related hard copy documents within the audit reporting package. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the board of commissioners and to meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

We were engaged to perform an audit in accordance with *Government Auditing Standards* and the OMB Uniform Guidance by Boulder Housing Partners as of and for the year ended December 31, 2025 and have issued our report thereon dated June 11, 2026. The information in the Hard Copy Documents column was included within the scope or was a byproduct of that audit. Further, our opinion on the fair presentation of the supplementary information dated June 11, 2026 was expressed in relation to the basic financial statements of Boulder Housing Partners taken as a whole.

A copy of the financial statement and single audit report required by *Government Auditing Standards* and the OMB Uniform Guidance, which includes the auditor's reports, is available in its entirety from Boulder Housing Partners. We have not performed any additional auditing procedures since the date of the aforementioned audit reports. We take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, REAC.

The report is intended solely for the information and use of Boulder Housing Partners and the U.S. Department of Housing and Urban Development and is not intended to be and should not be used by anyone other than those specified parties.

Plante & Moran, PLLC

Auburn Hills, Michigan
June 11, 2026