



Independent Auditor's Report on Comments and Suggestions

To the Honorable Members of the Town Council
Town of Bedford, Virginia
Bedford, Virginia

During the audit of the financial statements of the Town of Bedford, Virginia (the "Town") for the year ended June 30, 2025, we did not detect any matters that warranted issuance of an internal control or management letter. However, in our communications to those charged with governance, we commonly include information on accounting and other matters that we believe is important enough to merit consideration by management and those charged with governance. In this document, we would like to make you aware of certain confirmed and potential changes on the horizon that may affect your financial reporting and audit in future years. Should you have any questions on these matters, please contact our firm.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
February 13, 2026