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To the Audit Committee of the Board of Directors
Roswell Park Cancer Institute Corporation d/b/a
Roswell Park Comprehensive Cancer Center
Elm & Carlton Streets
Buffalo, NY 14263

In planning and performing our audit of the consolidated financial statements of Roswell Park Comprehensive Cancer Center ("Roswell Park" or the "Center") as of and for the year ended March 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the Center's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Center's consolidated financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, we did not identify any deficiencies in internal control during our audit that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the Audit Committee, and others within the organization, is not intended to be, and should not be, used by anyone other than these specified parties.

Freed Maxick P.C.

Buffalo, New York
June 25, 2025