

December 19, 2023

PricewaterhouseCoopers LLP
Two Commerce Square
2001 Market Street, Suite 1800
Philadelphia, PA 19103

In connection with your audits of the consolidated financial statements of The Children's Hospital of Philadelphia Foundation and Controlled Affiliates (the "Organization") as of June 30, 2023 and 2022 and for the years then ended for the purpose of expressing an opinion as to whether such consolidated financial statements present fairly, in all material respects, the financial position as of June 30, 2023 and 2022, and the related results of operations, changes in net assets, and cash flows for the years then ended of the Organization in conformity with accounting principles generally accepted in the United States of America, you were previously provided with a representation letter under date of September 29, 2023. No information has come to our attention that would cause us to believe that any of those previous representations should be modified.

In addition, we confirm, to the best of our knowledge and belief, as of December 19, 2023, the date of your compliance report, the following representations:

1. All costs charged to non-student financial assistance cluster major program award(s) are reasonable and necessary, accorded consistent treatment, conform to the limitations and exclusions of the terms and conditions of the award(s), and individual costs are not reimbursed from other funding sources.
2. We have identified and disclosed to you investigations or legal proceedings in the period under audit.
3. We are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance and City of Philadelphia Subrecipient Audit Guide compliance audits.
4. We have identified and disclosed to you all COVID-19 related awards subject to the Uniform Guidance compliance audit requirements. Additionally, we have completely and accurately identified all COVID-19 programs with the prefix "COVID-19" on the schedule of expenditures of federal awards and on the data collection form.
5. We did not receive material donated personal protective equipment from federal assistance that would require a footnote disclosure.
6. We have made available to you all minutes of the meetings of stockholders, directors, and audit or other committees of directors, and summaries of actions of recent meetings for which minutes have not yet been prepared. The most recent meetings held were:

Board or Committee Meeting	Most Recent Meeting Date
Board of Trustees Meeting	December 14, 2023
Audit, Compliance & Risk Committee	December 13, 2023
Executive Compensation Committee	December 13, 2023
Finance Committee	December 13, 2023
Governance Committee	December 13, 2023
Quality Committee	December 13, 2023
Research and Innovation Committee	December 13, 2023



To the best of our knowledge and belief, no events have occurred subsequent to June 30, 2023 and through the date of this letter that would require adjustment to or disclosure in the aforementioned consolidated financial statements.

DocuSigned by:
Madeline Bell
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Madeline Bell, President and Chief Executive Officer

DocuSigned by:
Sophia G. Holder
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Sophia G. Holder, Executive Vice President and Chief Financial Officer

DocuSigned by:
James Avington
C0AF496D8C8E47D...

James Avington, Assistant Vice President and Corporate Controller

DocuSigned by:
Susan Furth
E73DD8B1D19E43C...

Susan Furth, Executive Vice President and Chief Scientific Officer

DocuSigned by:
Steven Wiley
A5AC1823CAA3431...

Steven Wiley, Senior Director of Specialized Accounting