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Attention: The Honorable Members of the County Commission and County Manager

This letter serves as an addendum to the "Management Letter Pursuant to the Rules of the Auditor General for the State of Florida" dated September 4, 2009, and covering the Glades County, Florida (the "County") fiscal year ended September 30, 2008.

The following comment is hereby retracted in its entirety from the above-referenced management letter:

In connection with our audit, we determined that the County met the condition for a state of financial emergency as described in Section 218.503 (1) (e), Florida Statutes. The County reported a deficit net asset balance in the Proprietary Fund (Solid Waste Fund) of \$1,335,059. The deficit was caused by the accrual of landfill closure and post closure costs, which represent a noncash item that will cover closure costs and approximately 30 years of post-closure costs. It is our understanding that the County is required to make annual contributions to a landfill escrow account to finance closure and post closure costs. The County has been funding this escrow account in the amount of \$114,225 per year in accordance with an agreement with the Florida Department of Environmental Protection.

The following comment is hereby added to and incorporated in the above-referenced management letter:

In connection with our audit, we determined that the County did not meet any of the conditions described in Section 218.503(1), Florida Statutes

McGladrey & Pullen, LLP

West Palm Beach, Florida
October 22, 2009