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June 23, 2010

Honorable Board of
County Commissioners
Suwannee County, Florida

This letter serves as an addendum to the "Management Letter Pursuant to the Rules of the Auditor General for the State of Florida" dated April 12, 2010, and covering the County's fiscal year ended September 30, 2009.

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

Nothing came to our attention that caused us to believe that the County had met any of the conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

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 met the condition described in Section 218.503(1)(e), *Florida Statutes*. The County reported as net unreserved fund balance/unrestricted net asset deficit of \$1,433,212 as of September 30, 2009. The financial emergency condition met was not a result of deteriorating financial conditions, but rather was primarily due to the required full recognition of landfill postclosure costs which will actually be funded over the next twenty-eight years.

POWELL & JONES, CPAs
Lake City, Florida
May 29, 2009