



Holyfield & Thomas, LLC

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May, 21, 2009

To the Honorable Mayor and Members of the City Council
City of Atlantis, Florida
260 Orange Tree Drive
Atlantis, Florida 33462

This letter serves as an addendum to the "Management Letter Pursuant to the Rules of the Auditor General for the State of Florida" dated January 8, 2009, and covering the City's fiscal year ended September 30, 2008.

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

The City was not in a state of 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 City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Holyfield & Thomas, LLC

West Palm Beach, Florida
May 21, 2009