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Addendum to Management Letter

August 10, 2009

Board of Directors
Boggy Creek Improvement District
3434 Colwell Avenue, Suite 200
Tampa, FL 33614

This letter serves as an addendum to the "Management Letter Pursuant to the Rules of the Auditor General for the State of Florida" dated July 13, 2009, and covering the District's fiscal year ended September 30, 2008.

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

The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

Grau & Associates
Boca Raton, FL
August 10, 2009