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MEMBER OF  
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CERTIFIED PUBLIC ACCOUNTANTS

February 14, 2013

Duval County Research and Development Authority  
Jacksonville, 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 October 25, 2012, and covering the Authority's fiscal year ended September 30, 2012.

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

Section 10.554(1)(i)7.a., Rules of the Auditor General, requires a statement be included as to whether or not the local governmental entity has met one or more of the conditions described in Section 218.39(5), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the Duval County Research and Development Authority did not meet any of the conditions described in Section 218.39(5), Florida Statutes.

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

Section 10.554(1)(i)7.a., Rules of the Auditor General, requires a statement be included as to whether or not the local governmental entity has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the Duval County Research and Development Authority did not meet any of the conditions described in Section 218.503(1), Florida Statutes.



James Knutzen & Associates, C.P.A.'s, P.A.  
Jacksonville, Florida  
February 14, 2013