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Addendum to the Management Letter

September 24, 2018

Board of Supervisors
The Heights Community Development District
Hillsborough 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 August 30, 2018, and covering the District's fiscal year ended September 30, 2017.

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

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

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

6. The District has met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes – see Note 12.

Grau & Associates

Antonio J. Grau
Boca Raton, Florida
September 24, 2018