



**Berger, Toombs, Elam,
Gaines & Frank**

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

May 5, 2022

Board of Supervisors
Clearwater Cay Community Development District
Clearwater, Florida

This letter serves as an addendum to the "Management Letter" dated August 16, 2021 and covering the District's fiscal year ended September 30, 2020.

The following heading of the Prior Audit Findings section is hereby retracted in its entirety from the above referenced letter:

2019-01

The heading of the Prior Audit Findings section is now as follows:

2018-02

*Berger Toombs Elam
Gaines & Frank*

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Cc: David Ward, Office of the Auditor General

Fort Pierce / Stuart