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June 22, 2021

Board of Supervisors
Magic Reserve Community Development District
Osceola County, Florida

This letter serves as an addendum to the "Management Letter" dated June 7, 2021 and covering the District's fiscal year ended September 30, 2020.

Paragraph 5 of the Financial Condition section is hereby retracted in its entirety from the above referenced letter.

Paragraph 5 of the Financial Condition section is now as follows:

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not Magic Reserve Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Magic Reserve Community Development District did not meet one of the conditions described in Section 218.503(1), Florida Statutes

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