



**Berger, Toombs, Elam,
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September 20, 2021

Board of Supervisors
Magnolia Creek Community Development District
Walton County, Florida

This letter serves as an addendum to the "Management Letter" dated June 11, 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:

Finding 2019-02 Financial Condition, Meet Debt Service Reserves, Make Debt Service Payments

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

Finding 2019-02 & 2018-02 Financial Condition, Meet Debt Service Reserves, Make Debt Service Payments (Findings 2019-02 in 2019, and 2018-02 in 2018)

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Cc: Rick Voss, Auditor General

Fort Pierce / Stuart