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July 1, 2021

Board of Supervisors  
Southern Hills Plantation I Community Development District  
Hernando County, Florida

This letter serves as an addendum to the "Management Letter" dated June 21, 2021 and covering the District's fiscal year ended September 30, 2020.

Paragraph 9 of the Additional Matters section is hereby retracted in its entirety from the above referenced letter.

Paragraph 9 of the Additional Matters section is now as follows:

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

*Berger Toombs Elam  
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Fort Pierce / Stuart