

DUFRESNE & ASSOCIATES, CPA, PA
CERTIFIED PUBLIC ACCOUNTANTS

385 STILES AVENUE
ORANGE PARK, FLORIDA 32073
TELEPHONE: 904 278-8980
FACSIMILE: 904 278-4665

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MAILING ADDRESS:
POST OFFICE BOX 1179
ORANGE PARK, FLORIDA 32067-1179
www.dufresnepas.com

Debra F. Koehler, Chair
Housing Finance Authority of Hillsborough County, Florida
601 East Kennedy Blvd
Tampa, FL 33602
ATTN: Mary Helen Farris, Counsel

Dear Ms. Koehler:

The primary purpose of this letter is to personally thank you for your business over the past many years. It has truly been the utmost pleasure to work with staff, management and those charged with governance of the Housing Finance Authority of Hillsborough County (HFAHC).

In addition, this letter serves to notify the HFAHC that my firm, Dufresne & Associates, CPA, PA, is no longer providing financial statement audit services. In addition, the firm name is being changed to Dufresne CPA Services, PA. Under this new name, we will continue to provide services such as accounting, bookkeeping, financial statement preparation and compilation, reviews and agreed upon procedures. GNP Services, CPA, PA, will continue to provide services related to tax exempt bonds including arbitrage rebate calculation services and cash flow verifications.

In anticipation of the above changes, I have been working hard to ensure that your upcoming audit requirements will be adequately met and completed timely. At the FLALHFA conference you will have the opportunity to meet Esther Nichols, CPA, who is the audit partner for The Nichols Group, PA (TNG). I am working with Esther to smoothly transition my firm's audit engagements. TNG is a CPA firm known to me personally to provide high quality work because on three separate occasions I have performed their peer review as required by Florida law and the American Institute of Certified Public Accountants. The tone from the top is very strong with respect to meeting or exceeding client expectations. The personnel in the firm are well versed in the unique aspects of governments, non-profits and tax exempt debt. It is my belief that TNG would be an excellent choice to succeed my firm in the capacity of financial statement auditor.

Preserving the existing institutional knowledge of the key audit team members is another primary objective for assuring a smooth transition. Cathy Liddy, CPA, Audit Manager has been a vital member of your audit team. She has accepted a position with TNG and will be assigned to your audit. In addition, I personally will be available to assist as needed to make sure any issues are addressed promptly and adequately.

Dufresne CPA Services, PA is a resource that continues to be available to the HFAHC. Our direct knowledge of your organization may be helpful with special projects such as financial analysis, strategic planning and similar functions. As management identifies needs, please include us in solicitations.

Once again, thank you for allowing us to serve the HFAHC. If you have any questions, please do not hesitate to contact me.

Sincerely,


Linda W. Dufresne, CPA

cc: Mark Hendrickson, Financial Advisor