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December 29, 2015

Paul Brunner, PE
Three Rivers Levee Improvement Authority
1114 Yuba Street, Suite 218
Marysville, CA 95901

We are pleased to confirm our understanding of the services we are to provide the Three Rivers Levee Improvement Authority (Authority). We will conduct a final audit and prepare a final audit report of Grant Agreement No. 4600009836.

Our fee for these services will be at our standard hourly rates except that we agree that our gross fee, including expenses will not exceed \$4,190. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to this engagement. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed your reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the Authority and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Moss, Levy & Hartzheim

Moss, Levy & Hartzheim, LLP

RESPONSE:

This letter correctly sets forth the understanding of the Three Rivers Levee Improvement Authority.

By: PAUL G. BRUNNER

Title: EXECUTIVE Director

Date: 1-4-2016

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