



June 9, 2016

Mr. Mark Finigan, Finance Director
City of Key West
3104 Flagler Avenue
Key West, FL 33040

Dear Mr. Finigan:

Our engagement for audit services provided to the City of Key West contains an option to perform the audit services for an additional two years which would be audit services for the years ended September 30, 2016 and 2017. Our firm would like to acknowledge our availability to perform the audit services for the additional two years. We respectfully request that the City exercise the option to retain our services for the additional two year period.

It has been our pleasure to serve as your independent auditors and thank you in advance for your consideration.

Very Truly Yours,

KEEFE, McCULLOUGH

A handwritten signature in blue ink, appearing to read "Israel J. Gomez".

Israel J. Gomez, C.P.A.