



Erickson & Associates, S.C.
Certified Public Accountants

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LETTER OF UNDERSTANDING RELATING TO NON-ATTEST SERVICES

June 7, 2017

Heart of the Valley Metropolitan Sewerage District
801 Thilmany Road
Kaukauna, Wisconsin 54130

This letter documents the understanding of non-attest services to be performed as of the year ending December 31, 2017.

Non-Attest Services

We will provide the following services:

Propose adjusting entries or correcting entries to be reviewed and approved by Heart of the Valley Metropolitan Sewerage District.

Prepare the financial statements, accompanying footnotes, and supplementary information based on the trial balance of Heart of the Valley Metropolitan Sewerage District.

Erickson & Associates, S.C. will not perform management functions or make management decisions on behalf of Heart of the Valley Metropolitan Sewerage District. However, we will provide advice and recommendations to assist management of Heart of the Valley Metropolitan Sewerage District in performing its functions and making decisions.

Heart of the Valley Metropolitan Sewerage District's Responsibilities

Heart of the Valley Metropolitan Sewerage District agrees to perform the following functions in connection with Erickson & Associates, S.C.'s provision of the non-attest services:

Make all management decisions and perform all management functions, including:

Determining proper account codings and approving all journal entries

Assign Brian Helminger to oversee the above services and evaluate the adequacy and results of the services.

Accept responsibility for the results of the aforementioned non-attest services.

Establish and maintain internal controls over the aforementioned non-attest services.

Erickson & Associates, S.C.'s Responsibilities

Erickson & Associates, S.C. will perform the services in accordance with applicable professional standards.

This engagement is limited to the non-attest services outlined above. Erickson & Associates, S.C., in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or performing management functions.

Fees

All fees relating to the aforementioned non-attest services are included in the fee quoted in the engagement letter.

We would be pleased to discuss this letter with you at any time.

Sincerely,

Erickson & Associates, S.C.

ERICKSON & ASSOCIATES, S. C.

RESPONSE:

This letter correctly sets forth the understanding of Heart of the Valley Metropolitan Sewerage District.

By: _____

Title: _____

Date: _____