



September 21, 2016

Board Of Directors
Southgate at Centennial Metropolitan District
2 Inverness Drive East
Centennial, CO 80112-5508

Suite 200

RE: 1192.00

To Whom it May Concern:

We have reviewed the *Applications for Exemption from Audit* of the Southgate at Centennial Metropolitan District. Based on our review, the 12/31/2015 *Application for Exemption from Audit* has been approved.

We accepted your *Application for Exemption from Audit*, even though it was filed after the statutory deadline of March 31. The Local Government Audit Law states that an *Application for Exemption from Audit* must be filed with the Office of the State Auditor within three months after the close of the fiscal/calendar year.

If we may be of any assistance to you, please feel free to call us at 303-869-3000. For further resources see our web site at: www.leg.state.co.us/OSA/coauditor1.nsf

Sincerely,

Crystal L. Dorsey, CPA
Local Government Audit Manager

cc: Colorado Department of Local Affairs
Division of Local Governments



We Set the Standard for Good Government