

June 17, 2014

Honorable Mayor and Members of the  
City Commission and City Manager  
City of Griffin, Georgia  
100 South Hill Street  
Griffin, Georgia 30223

Attn: Markus Schwab and Kenny Smith

This letter is to explain our understanding of the arrangements regarding our engagement to examine the City of Griffin, Georgia's compliance with the Municipal Electric Authority of Georgia's (MEAG) questionnaire during the year ended June 30, 2014, in accordance with attestation standards established by the American Institute of Certified Public Accountants. We ask that you either confirm or amend this understanding.

As you know, management is responsible for (1) identifying applicable compliance requirements, (2) establishing and maintaining effective internal control over compliance with the MEAG questionnaire, (3) evaluating and monitoring the City of Griffin, Georgia's compliance with the MEAG Questionnaire, and providing us with a written assertion thereon, (4) specifying reports that satisfy legal, regulatory or contractual requirements and (5) making all records and related information available to us. Our responsibility is to express positive assurance concerning the City of Griffin, Georgia's compliance with the MEAG questionnaire. Accordingly, we will perform such procedures as we consider necessary to evaluate the City of Griffin, Georgia's compliance with the MEAG questionnaire for the purpose of expressing positive assurance on the City of Griffin, Georgia's compliance with the MEAG questionnaire. At the conclusion of our engagement, we will request certain written representations from management of the City of Griffin, Georgia about the City of Griffin, Georgia's compliance with the MEAG questionnaire and matters related thereto.

If circumstances arise relating to the condition of your records, the availability of sufficient, competent evidential matter, or indications of a significant risk of material misstatement of the subject matter because of error or fraud which in our professional judgment prevent us from completing the engagement, we retain the unilateral right to take any course of action permitted by professional standards, including withdrawal from the engagement.

The services that we will perform are not designed and cannot be relied upon to disclose errors, fraud or illegal acts, should any exist. However, we will inform the appropriate level of management of any material errors that come to our attention and any fraud or illegal acts that come to our attention, unless they are clearly inconsequential.

Our fees are based on the time required by the individuals assigned to the engagement, plus direct expenses. The fee for this engagement will be \$1,300. Interim billings will be submitted as services are rendered and as expenses are incurred, and we will submit our final billing for these services promptly upon rendering the report. Billings are due upon submission.

To the extent allowed by law, the City of Griffin, Georgia hereby indemnifies Mauldin & Jenkins, LLC and its partners, principals and employees and holds them harmless from all claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of the City of Griffin, Georgia's management, regardless of whether such person was acting in the City of Griffin, Georgia's interest. This indemnification will survive termination of this letter.

During the course of our engagement, we may accumulate records containing data that should be reflected in your books and records. You will determine that all such data, if necessary, will be so reflected. Accordingly, you will not expect us to maintain copies of such records in our possession.

As a result of our prior or future services to you, we might be requested or required to provide information or documents to you or a third party in a legal, administrative, arbitration, or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be deemed billable to you as a separate engagement. We shall be entitled to compensation for our time and reasonable reimbursement for our expenses (including legal fees) in complying with the request. For all requests we will observe the confidentiality requirements of our profession and will notify you promptly of the request.

It is agreed by the City of Griffin, Georgia and Mauldin & Jenkins, LLC or any successors in interest that no claim arising out of services rendered pursuant to this agreement by or on behalf of the City of Griffin, Georgia shall be asserted more than two years after the date of the last examination report issued by Mauldin & Jenkins, LLC

This letter constitutes the complete and exclusive statement of agreement between Mauldin & Jenkins, LLC and the City of Griffin, Georgia superseding all other communications oral or written with respect to the terms of the engagement between the parties.

If this letter defines the arrangements as you understand them, please sign and date the enclosed copy and return it to us. We appreciate your business.

Sincerely,

MAULDIN & JENKINS, LLC

A handwritten signature in cursive script, reading "Wade P. Sansbury".

Wade P. Sansbury

Enclosure

Confirmed on behalf of the addressee:

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