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February 27, 2020

To the Board of Directors:
Sea Coast Management, Inc.
4155 S. Atlantic Ave.
New Smyrna Beach, FL 32169

This letter is to confirm that we have received your request for us to prepare your consolidated income tax returns for the year 2019. We will also prepare financial statements which will be comprised of the balance sheet and related statements of profit and loss compared to the budget and compared to the previous year and statement of cash flows. The Board will provide us with their estimates of the replacement reserve needs as required by Florida Condominium Statutes.

You are responsible for all management decisions and responsibilities and for designating an individual with suitable skills and experience to oversee our bookkeeping, financial statement and tax services. You are responsible for evaluating the adequacy and results of the service performed and accepting responsibility for such services.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney fees, resulting from management's knowing misrepresentations to us.

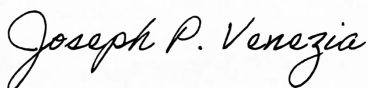
We appreciate the opportunity to be of service to you and this letter accurately summarizes the terms of our engagement.

Sincerely,



Cynthia M. Lybrand, EA

This engagement letter for 2019 is accepted by the Sea Coast Board of Directors. We also appreciate your completion of our 2018 financials on September 28, 2019.



President SeaCoast BOD