

**ROBERT
W.
JOHNSON**

**An Accountancy Corporation
Certified Public Accountant**

6234 BIRDCAGE STREET • CITRUS HEIGHTS, CA 95610-5949 • (916) 723-2555

February 1, 2017

Board of Directors
Newcastle Fire Protection District
9211 Cypress Street
Newcastle, CA 95658

Dear Board Members:

We recently completed your June 30, 2016 audit. We appreciated the opportunity to work with your staff.

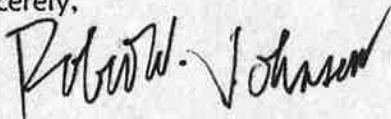
Therefore, this letter proposes a new three-year audit contract. A number of our special district clients prefer to retain our services on a contract basis. This permits a district to budget accordingly and also permits us to schedule our staff in advance.

Our estimate (maximum fees) for your audits is:

Year ended June 30, 2017	\$4,650
Year ended June 30, 2018	4,800
Year ended June 30, 2019	4,950

Please let us know the Board's wishes. If everything is in order, please sign and return the second copy of this letter.

Sincerely,



Robert W. Johnson, CPA

RWJ:jn

Approved Contract

By: _____

Title: _____

Date: _____