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March 27, 2015

Wanda J. Soler Rosario
Honorable Mayor
Municipality of Barceloneta
Barceloneta, Puerto Rico 00617

We have audited the compliance of the Municipality of Barceloneta (the Municipality), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2014 and have issued our report thereon dated March 27, 2015. In planning and performing our audit, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion that the Municipality has complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2014. An audit does not include examining the effectiveness of internal control and does not provide assurance on internal control. We have not considered internal control since the date of our report.

Our audit procedures are designed primarily to enable us to form an opinion on the Municipality's compliance with the requirements that are applicable to each of its major federal programs for the year ended June 30, 2014, and therefore may not bring to light all weaknesses in policies or procedures that may exist. However, we noted no matters involving internal control and its operation that we consider to be material weaknesses.

We do not have any comments or recommendations regarding improving internal control or operating procedures to report to you this year. In addition, no matters involving internal control related to major programs were reported in the prior year management letter.

This report is intended solely for the information and use of the Honorable Mayor, management, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

ADVANCED CPA, LLC
Certified Public Accountants
(of Puerto Rico)