



ATA, PC

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8/19/2025

To the Board of Directors and General Manager
Haywood County Utility District
Brownsville, Tennessee

This addendum to the engagement letter updates our standard terms and conditions related to our services provided to you as our practice structure has changed. This addendum and the accompanying engagement letter (or engagement letter dated 8/19/2025) comprise your agreement with us.

The following services will be provided by ATA, PC:

- Financial statement preparation
- Preparation of Schedule of Expenditures of Federal Awards

Licensure Disclosure. ATA PC and ATA Advisory, LLC practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. ATA PC provides attest services to its clients. ATA Advisory, LLC is not a licensed CPA firm and does not provide audit or attest services.

Leased Employees. In performing our engagement, we will lease professional and administrative staff, both of which are employed by ATA Advisory, LLC or its related entities. These individuals will be under the direct control and supervision of ATA, PC, which is solely responsible for the performance of our engagement. Additionally, the professional staff is subject to the standards governing the accounting profession, including the requirement to maintain the confidentiality of client information, and ATA, PC, and ATA Advisory, LLC and its related entities have contractual agreements requiring confidential treatment of all client information.

Sharing Information has separately engaged ATA Advisory, LLC to provide services for which licensure as a CPA firm is not required. In order to avoid duplication of efforts arising out of this arrangement, by signing this engagement letter addendum, you consent to our sharing with ATA Advisory LLC the information that we may obtain from you in the course of our engagement.

Subcontractors; Third Party Service Providers. From time to time, and depending upon circumstances, we may use subcontractors or other third-party service providers, such as independent contractors, specialists, or vendors, to assist us in providing the services. Subject to any other provision of the Agreement, we remain responsible to you for the supervision of and provision of services by all service providers, entities, and personnel who assist us in rendering services hereunder and for protecting the confidentiality of your information. These third parties and their personnel may be located within or outside of the United States. We may also use personnel from our affiliates or other related entities or any of their respective affiliates.

Confidential Information. If we come into possession of any of your confidential information, we will not disclose such information to any third party without your consent, and we will use the same degree of care as we employ in maintaining in confidence our own confidential information of a similar nature, but in no event less than a reasonable degree of care. You hereby consent to us disclosing such information (i) as may be required by law or regulation, or to respond to governmental inquiries, or in accordance with applicable professional standards or rules, or in connection with litigation or arbitration pertaining hereto; (ii) to the extent such information (1) is or becomes publicly available other than as the result of a disclosure

in breach hereof, (2) becomes available to us on a nonconfidential basis from a source that we believe is not prohibited from disclosing such information to us, (3) is already known by us without any obligation of confidentiality with respect thereto, or (4) is developed by us independently of any disclosures made to us hereunder; (iii) to ATA Advisory, LLC and affiliates of ATA Advisory, LLC; or (iv) to contractors (including third party services providers) providing administrative, infrastructure and other services to us and subcontractors performing Services under the Agreement (as described below), in each case, whether located within or outside of the United States, provided that such contractors and subcontractors have agreed to be bound by confidentiality obligations similar to those in this paragraph.

Very truly yours,

ATA, PC

This letter correctly sets forth the understanding of Haywood Utility District

Signature: _____

Title: _____

Date: _____