

Herbert J. Geary III  
Corey N. Duncan  
Roy J. Geiser  
Chris A. Hall  
Ronald W. Hickman  
Craig A. Walter  
Mark A. Welsh



February 19, 2019

Audit Committee  
Town of Dewey Beach, Delaware  
105 Rodney Avenue,  
Dewey Beach, Delaware 19971

As of February 19, 2019, TGM Group LLC is terminating our professional relationship with you and will no longer render services to the Town of Dewey Beach.

Our most recent professional services to the Town of Dewey Beach were comprised of the following:

1. Annual audit of the financial statements with the last audit being as of March 31, 2018 and dated August 2, 2018.
2. Agreed-upon procedures engagement dated March 9, 2018 and delivered on or about March 27, 2018
3. Agreed-upon procedures engagement dated August 3, 2018 and delivered on or about August 13, 2018.

As of the date of this letter our Firm has no work-in-process with the Town of Dewey Beach.

We previously returned to you any and all original records provided to us in connection with our previous engagements. Our working papers are the property of our Firm, and will be maintained by us in accordance with our firm record retention policy. We will consider any requests for copies of the documents in our working paper files from you or the successor firm. However, providing such copies is at our discretion.

Future communications, if any, should be directed only to the contact listed below, Herbert J. Geary III.

Sincerely,

A handwritten signature in blue ink, appearing to read 'HJ Geary III', is written over a faint, larger version of the same signature.

Herbert J. Geary III, CPA  
Managing Member