

Treadwell, Tamplin & Co.

Certified Public Accountants
A Limited Liability Partnership

157 West Jefferson Street
Madison, Georgia 30650

Ph: 706-342-1040
Fax: 706-342-1041

September 22, 2017

Oconee County, Georgia
Watkinsville, Georgia

Re: \$13,500,000 Oconee County, Georgia Water and Sewerage Revenue Bonds, Series 2017A and \$2,250,000 Oconee County, Georgia Water and Sewerage Taxable Revenue Refunding Bonds, Series 2017B

Ladies and Gentlemen:

The undersigned consents to the inclusion in the Preliminary Official Statement, dated on or about September 22, 2017 (the "Preliminary Official Statement") and the Official Statement to be dated the date of pricing (the Official Statement"), relating to the above-captioned bonds, of our audit report dated January 31, 2017 (which report relates to the basic financial statements of Oconee County, Georgia as of and for the year ended June 30, 2016). In addition, the undersigned consents to the reference to its name under the caption "MISCELLANEOUS – Independent Professionals" in the Preliminary Official Statement and the Official Statement.

Very Truly Yours,

Treadwell, Tamplin & Co.

Treadwell, Tamplin & Co.