

Treadwell, Tamplin & Co.

Certified Public Accountants
A Limited Liability Partnership

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September 2, 2016

Oconee County, Georgia
Watkinsville, Georgia

Re: \$9,115,000 Walton County Water and Sewerage Authority Revenue Bonds
(Oconee – Hard Labor Creek Reservoir Project), Series 2016

Ladies and Gentlemen:

The undersigned consents to the inclusion in the Preliminary Official Statement, dated on or about September 2, 2016 (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 December 31, 2015 (which report relates to the basic financial statements of Oconee County, Georgia as of and for the year ended June 30, 2015). 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.

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