Treadwell, Tamplin & Co. Certified Public Accountants

A Limited Liability Partnership

157 West Jefferson Street Madison, Georgia 30650 Ph: (706) 342-1040 2470 Daniell's Bridge Rd, Ste 151103 Athens, Georgia 30606 Ph: (706) 353-3120

June 22, 2015

Oconee County, Georgia Watkinsville, Georgia

## Re: Walton County Water and Sewerage Authority Refunding Revenue Bonds (Oconee – Hard Labor Creek Reservoir Project), Series 2015

Ladies and Gentlemen:

The undersigned consents to the inclusion in the Preliminary Official Statement, dated on or about June 22, 2015 (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, 2014 (which report relates to the basic financial statements of Oconee County, Georgia as of and for the year ended June 30, 2014). 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,

I readwell, Janplin + G.

Treadwell, Tamplin & Co.

Fax: (706) 342-1041

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