

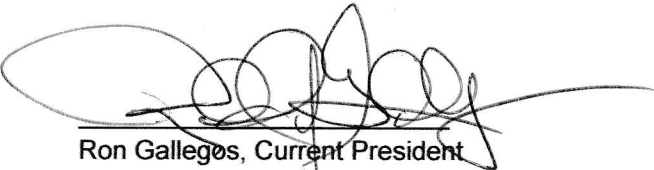
**ACEQUIA DE SANTA CRUZ
P. O. BOX 1656
SANTA CRUZ, NEW MEXICO 87567**

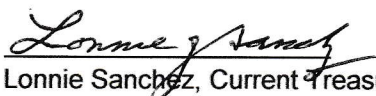
December 5, 2018

Macias, Gutierrez & Co., CPAs, P. C.
P. O. Box 712
Tierra Amarilla, New Mexico 87575-0712

In connection with your engagement to apply Tier 3 agreed-upon procedures to the Acequia de Santa Cruz for the year ended **December 31, 2016**, which the Acequia de Santa Cruz and the Office of the New Mexico State Auditor have agreed to, as listed in Exhibit A, Subject Matter Items 1-7 (Tier Verification, State-Funded Capital Outlay Expenditures and Reimbursements and Other) of the Agreed-Upon Procedures Contract, related to Tier 3 entities of the Audit Act, Section 12-6-3 B (4) NMSA 1978 and Section 2.2.2.16 NMAC, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

1. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.
2. As of December 5, 2018, Items 1-7 are presented in accordance with the requirements of Tier 3 entities of the Audit Act for the year ended December 31, 2016.
3. The Acequia de Santa Cruz Commission, as a public body, but not individual officers in their personal capacity, is responsible for the Subject Matter Items 1-7, Tier Verification, State-Funded Capital Outlay Expenditures and Reimbursements and Other. Any acts, if determined to be in error, of any prior commission of the Acequia de Santa Cruz remains fully their own.
4. We have disclosed to you all known matters contradicting the presentation of Items 1-7.
5. There have been no communications from regulatory agencies relating to Items 1-7, including communications received between December 31, 2016 and December 5, 2018.
6. We have made available to you all information that we believe is relevant to Items 1-7.
7. We have responded fully to all inquiries made to us by you during the engagement.
8. No events have occurred subsequent to December 31, 2016 that would require adjustment or modifications to Items 1-7.
9. Your report is intended solely for the information and use of the Acequia de Santa Cruz, the New Mexico State Auditor, the Department of Finance and Administration-Local Government Division and the New Mexico Legislature and is not intended to be and should not be used by anyone other than the specified parties.


Ron Gallegos, Current President
Acequia de Santa Cruz


Lonnie Sanchez, Current Treasurer
Acequia de Santa Cruz