



OFFICE OF THE STATE AUDITOR • LOCAL GOVERNMENT AUDIT DIVISION
KERRI L. HUNTER, CPA, CFE • STATE AUDITOR

May 25, 2022

Board Of Directors
Highlands Metropolitan District No. 3
2154 E. Commons Ave.
Centennial, CO 80122-1880

Suite 2000

RE: 1070.03

To Whom it May Concern:

We have reviewed the *Application for Exemption from Audit* of the Highlands Metropolitan District No. 3. Based on our review, the application for the year ended 12/31/2021 is approved.

If we may be of any assistance to you, please feel free to call us at 303-869-3000. For further resources see our web site at: www.colorado.gov/auditor

Sincerely,

Crystal L. Dorsey, CPA
Local Government Audit Manager