

Mr. Scott Fennell
Enterprise Florida, Inc.
800 North Magnolia Ave., Suite 1100
Orlando, FL 32803

Dear Mr. Fennell:

In planning and performing our audit of the form and content of the information included in the financial statements and schedules, other than that derived from the information certified by Principal Financial Group ("Principal"), of Enterprise Florida, Inc. Retirement Savings Plan (the "Plan") as of and for the years ended December 31, 2016 and 2015, in accordance with auditing standards generally accepted in the United States of America, we considered Enterprise Florida, Inc. Retirement Savings Plan's internal control over financial reporting ("internal control") as a basis for designing our auditing procedures for the purpose of expressing our opinion on the form and content of the information included in the financial statements and schedules, other than that derived from the information certified by Principal, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Plan's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been identified. We did not identify deficiencies in internal control that we consider to be material weaknesses.

This communication is intended solely for the information and use of management and others within the organization and is not intended to be, and should not be, used by anyone other than these specified parties.



GellerRagans
Orlando, Florida
July 24, 2017