

July 19, 2022

Nicolette Bateson, CPA
Chief Financial Officer/Treasurer
Great Lakes Water Authority
735 Randolph
Detroit, MI 48226

Dear Ms. Bateson:

We are pleased to submit this letter which summarizes those services we propose to render to Great Lakes Water Authority.

Services and Related Report

We have previously audited the statement of net position of the Great Lakes Water Authority (the "Company") as of June 30, 2021, and the related statements of revenues, expenses and changes in net position, and cash flows for the year then ended June 30, 2021, and issued our audit report thereon dated December 8, 2021. Subsequent to the issuance of our report, we have been informed by management that such basic financial statements and financial statement schedules are to be included in the official statement for the fiscal year 2023 bond issuance, and have been requested by management to provide written agreement for the inclusion of the auditors' report with the basic financial statements in the offering document.

We will provide written agreement with respect to the inclusion of our report in the official statement containing our opinions as to whether (i) the basic financial statements, taken as a whole, are fairly presented based on accounting principles generally accepted in the United States of America, and (ii) the financial statement schedules, if applicable, present fairly in all material respects, the information set forth therein.

Our Responsibilities and Limitations

As required by auditing standards generally accepted in the United States of America we will request certain written representations from management as of an appropriate date to confirm oral representations given to us and to indicate and document the continuing appropriateness of such representations and reduce the possibility of misunderstanding concerning matters that are the subject of the representations.

Management's Responsibilities

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information.

Other Documents

The documentation for this engagement, including the workpapers, is the property of Baker Tilly US, LLP ("Baker Tilly") and constitutes confidential information. We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. If we are required by law, regulation or professional standards to make certain documentation available to regulators, the Company hereby authorizes us to do so.

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Timing and Fees

Completion of our work is subject to, among other things, (i) appropriate cooperation from Company personnel, including timely preparation of necessary schedules, (ii) timely responses to our inquiries and (iii) timely communication of all significant accounting and financial reporting matters. When and if for any reason the Company is unable to provide such schedules, information and assistance, Baker Tilly and you may mutually revise the fee to reflect additional services, if any, required of us to complete the engagement. Delays in the completion of our engagement beyond the date that was originally contemplated may require us to perform additional procedures which will likely result in additional fees. Revisions to the scope of our work will be communicated to you and may be set forth in the form of an "Amendment to Existing Engagement Letter." In addition, if we discover compliance issues that require us to perform additional procedures and/or provide assistance with these matters, fees at our standard hourly rates apply.

Invoices for these fees will be rendered as work progresses and are payable on presentation. A charge of 1.5% per month shall be imposed on accounts not paid within thirty (30) days of receipt of our statement for services provided. In accordance with our firm policies, work may be suspended if your account becomes thirty (30) days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notice of termination, even if we have not completed our engagement. You will be obligated to compensate us for all time expended and to reimburse us for all expenditures through the date of termination.

Our professional fees for our services will be \$1,500, consistent with our existing agreement.

Terms and Conditions

The terms of our contract dated July 18, 2022 pertaining to resolution of disagreements, limitations on damages and indemnification, and other matters pertain to this engagement.

We appreciate the opportunity to be of service to you. If there are any questions regarding this Engagement Letter, please contact Jodi Dobson, the engagement partner on this engagement who is responsible for the overall supervision and review of the engagement and determining that the engagement has been completed in accordance with professional standards. Jodi Dobson is available at 608 240 2469.

Sincerely,

BAKER TILLY US, LLP

Baker Tilly US, LLP

This letter correctly sets forth the understanding of Great Lakes Water Authority.

ACCEPTED BY:

Official's Name

Official's Signature

Title

Date