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January 19, 2009

Johnson, Holscher & Company, P.C.  
6464 South Quebec Street, Suite 450  
Centennial, CO 80111

Re: The Urban Drainage and Flood Control District

Gentlemen:

In response to the request of the Executive Director of the Urban Drainage and Flood Control District in connection with your audit of the District's financial statements as of December 31, 2008, and for the year then ended, the following should be noted:

1. There is no pending or threatened litigation, asserted claims or assessments with respect to which I have been engaged and to which I have devoted substantive attention on behalf of the District in the form of legal consultation or representation. However, the District has received one Governmental Immunity Notice which is described as follows:

On August 27, 2007, I received a Notice Of Claim from the attorney for Talk To The Hand, LLC (hereinafter "TTTH") alleging that the District was negligent in its conduct and analysis of a study of Lena Gulch which is located in Jefferson County. In addition, it claimed that the District failed to follow applicable laws and regulations causing the District to neglect to cause a modification of the Flood Insurance Rate Map for Lena Gulch. Finally, it is alleged that the District, through construction work relating to Lena Gulch; caused the floodplain on the property of TTTH to increase. These failures, it is alleged, caused a taking of TTTH's property by way of an inverse condemnation. The damages were estimated at \$1,000,000.

Subsequent to the Notice of Claim, I have discussed the matter numerous times with the attorneys for TTTH and provided them pertinent documents in regard to the matter. Based upon those conversations and the documents provided, I am of the opinion that TTTH will not pursue any of its alleged claims against the District. Thus, in my opinion, it is highly unlikely that there would be an unfavorable outcome in regard to this Notice Of Claim.

2. I am not aware of any unasserted claims or assessments considered to be probable

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of assertion, and that if asserted, would have at least a reasonable possibility of an unfavorable outcome with respect to which I have devoted substantive attention on behalf of the District in the form of legal consultation or representation.

3. The representation of the District is correct that there are no unasserted possible claims or assessments that I have advised are probable of assertion and must be disclosed in accordance with Statement of Financial Accounting Standards No. 5 in the District's financial statements as of December 31, 2008, and for the year then ended.

4. The District is also correct in its understanding that whenever, in the course of performing legal services to the District with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial statement disclosure, if I have formed a professional conclusion that the District should disclose or consider disclosure concerning such possible claim or assessment, as a matter of professional responsibility to the District, I will so advise the District and will consult with the District concerning the question of such disclosure and the applicable requirements of Statement of Financial Accounting Standards No. 5.

5. As of December 31, 2008, the District was not indebted to me for any services or expenses.

Very truly yours,



Edward J. Krisor

cc: Mr. Paul H. Hindman  
Urban Drainage and Flood Control District