



**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
MIAMI REGIONAL OFFICE
SUITE 1800
801 BRICKELL AVENUE
MIAMI, FLORIDA 33131
Tel: (305) 982-6374 Fax: (305) 536-4146**

October 1, 2018

VIA UPS and Email: mathewss@gtlaw.com

City of Miami Gardens
c/o Sarah Mathews
Greenberg Traurig, LLP
2101 L. Street N.W.
Washington, D.C. 20037

Re: City of Miami Gardens Bond Ordinance (FL-04099)

Dear Ms. Mathews:

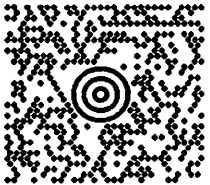

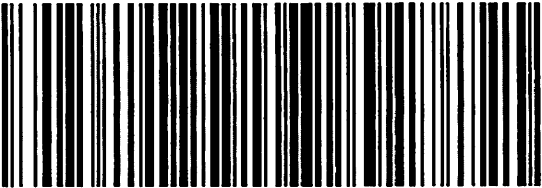
We have concluded the investigation as to City of Miami Gardens Bond Ordinance ("City of Miami Gardens"). Based on the information we have as of this date, we do not intend to recommend an enforcement action by the Commission against City of Miami Gardens. We are providing this notice under the guidelines set out in the final paragraph of Securities Act Release No. 5310, which states in part that the notice "must in no way be construed as indicating that the party has been exonerated or that no action may ultimately result from the staff's investigation." (The full text of Release No. 5310 can be found at: <http://www.sec.gov/divisions/enforce/wells-release.pdf>.)

Sincerely,

A handwritten signature in blue ink, appearing to read "Thierry Olivier Desmet".

Thierry Olivier Desmet
Assistant Director, FCPA Unit

cc: Scott A. Lowry, Senior Counsel, Enforcement Division

MIRO USERS 305-982-6353 SEC- MIAMI 801 BRICKELL AVE., SUITE 1800 MIAMI FL 33131	0.0 LBS LTR	1 OF 1
SHIP TO: SARAH MATHEWS GREENBERG TRAURIG, LLP 2101 L. STREET, N.W. WASHINGTON DC 20037-1524		
	MD 201 9-83 	
UPS NEXT DAY AIR		1
TRACKING #: 1Z A37 48W 01 9313 1033		
		
BILLING: P/P		
Reference #1: 66211	CS 20.5.13. WNTNV50 03.0A 07/2018	