**Vachon, Clukay & Co., PC**

*Certified Public Accountants*

45 Market Street
Manchester, New Hampshire 03101
(603) 622-7070
FAX: 622-1452

January 30, 2009

Board of Selectmen
Town of Walpole
P O Box 729
Walpole, New Hampshire 03608

Dear Members of the Board:

We have completed the fieldwork in connection with the audit of the Town of Walpole's December 31, 2008 financial statements. Unless we encounter circumstances beyond our control, the completed reports will be available no later than March 31, 2009.

Very truly yours,

Vachon, Clukay & Co., PC