



Roberts, Greene & Drolet, PLLC

February 5, 2010

Members of the Board of Selectmen
Town of Walpole
PO Box 729
Walpole, NH 03608

Dear Members of the Board of Selectmen:

We have completed the fieldwork associated with the audit of the Town of Walpole's financial statements as of December 31, 2009. We will be issuing our final report within 30 days of the receipt of all required correspondences and confirmations. We appreciate the opportunity to provide audit services for the Town.

Sincerely yours,

Roberts, Greene & Drolet, PLLC