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William F. Ellis, Esq.
McNeil, Leddy & Sheahan
271 South Union Street
Burlington, Vermont 05401

Dear Bill:

This is in response to your questions related to our workpaper referenced PP1203 created during our audit as of and for the year ended June 30, 2007.

This workpaper was generated during our planning activities for the audit of Burlington Telecom in January, 2008. The purpose of the workpaper is to document issues that we consider when we assess risk and develop our audit procedures. At this stage of the audit, we have not reached any conclusions and this workpaper had a list of items that we wanted the City to provide and other items that we were to follow up on.

As I have indicated, workpapers are designed to provide support for our opinion on the financial statements and are not designed to ever be released to anyone, including our clients. Under Vermont statutes and rules of the American Institute of Certified Public Accountants (AICPA), workpapers are the property of the CPA firm and we are required to take great care to ensure that they are safeguarded and not available to our clients.

It is likely that the issues raised in the workpaper were discussed with City staff in order for us to evaluate their impact on the June 30, 2007 financial statements, to determine if a management letter comment is warranted and to develop appropriate audit procedures. There is no indication that these issues were discussed with Jonathon Leopold. Also, no one from Larkin and Associates asked us about this specific workpaper.

The result of our follow up on the City's monitoring of CPG compliance was that we concluded that it was not and led to a point that was included in the June 30, 2007 management letter that indicated that, "There is currently no procedure in place to monitor and document compliance with the CPG" and recommended that " ... the Telecom Fund identify all significant compliance issues within the CPG and document the compliance on a yearly basis".

I hope this addresses your questions regarding our workpaper.

Sincerely,

Fred Duplessis CPA

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