

AUDITORS REPORT

 **VACHON CLUKAY
& COMPANY PC**

CERTIFIED PUBLIC ACCOUNTANTS
608 Chestnut Street • Manchester, New Hampshire 03104
(603) 622-7070 • Fax: (603) 622-1452 • www.vcccpas.com

February 11, 2011

To the Board of Selectmen
Town of Newton
PO Box 378
Newton, New Hampshire 03858

Dear Members of the Board:

We have completed the fieldwork in connection with the audit of the Town of Newton, New Hampshire's December 31, 2010 financial statements. Unless we encounter circumstances beyond our control, the completed reports will be available no later than March 31, 2011.

Very truly yours,

Vachon Clukay & Company PC