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Woburn, MA 01801

January 16, 2009

Mr. Rick Metters
Executive Director
Boys & Girls Club of Woburn
Charles Gardner Lane
Woburn, MA 01801

Dear Rick,

Please be advised that as part of our audit of the June 30, 2008 financial statements of the Boys & Girls Club of Woburn we have not and will not be issuing a management letter.

Very truly yours,

A handwritten signature in black ink, appearing to read "Edward C. Kirk, CPA", is written over the typed name. The signature is fluid and cursive, with a large, sweeping flourish at the end.

Edward C. Kirk, CPA