



Malloy, Lynch, Bienvenue, LLP

Certified Public Accountants & Advisors

99 Longwater Circle, Suite 200, Norwell, MA 02061
Telephone (781) 871-5850 Fax (781) 871-5840

9 Baystate Court, Brewster, MA 02631
Telephone (508) 255-2240 Fax (508) 255-2351
Internet: www.mlbcpa.net

December 30, 2009

Board of Selectmen
c/o Allan Chiocca, Town Administrator
Town of Rockland
242 Union Street
Rockland, MA 02370

Dear Mr. Chiocca:

Enclosed are final copies of the following reports for the year ended June 30, 2009:

Audited Basic Financial Statements
Financial Report Pursuant to OMB Circular A-133 (Single Audit)
Management Letter of Comments and Suggestions

We are submitting the reports to the Bureau of Accounts electronically as required. We are also submitting the reporting package directly to the Federal Audit Clearinghouse electronically as required.

Please let us know if you have any questions. Thank you for having us as your auditors, and we look forward to working with you again.

Very truly yours,

Robert J. Lynch

Enc.

cc: Eric Hart (1 set all reports)