

Additional Offices:

Nashua, NH
Manchester, NH
Greenfield, MA
Ellsworth, ME

June 13, 2016

Board of Commissioners
Dedham-Westwood Water District
50 Elm Street
Dedham, Massachusetts 02027-9137

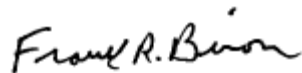
Dear Board:

This letter is to confirm that no FY 2015 management letter was prepared for the Dedham-Westwood Water District as there were no issues that met the criteria for reporting in a management letter.

If you have any questions, please do not hesitate to contact me.

Sincerely,

MELANSON HEATH
Accountants • Auditors



Frank R. Biron, CPA
President