

**Additional Offices:**

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

July 17, 2019

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

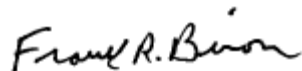
Dear Board:

This letter is to confirm that no management letter was prepared for the Dedham-Westwood Water District's December 31, 2018 audit 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  
Principal