

MH&Co

Melanson Heath & Company, PC

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To the Board of Directors
Medford Community Cablevision, Inc
Medford, Massachusetts

Dear Board Members,

We recently completed our audit of MCTV (TV3) and wish to communicate some of the events that occurred during the course of our engagement as the process has taken a significant period of time and has concluded with our not providing an opinion on your financial statements.

We were engaged to perform an audit and provide an opinion on your financial statements. As outlined in our Independent Auditors' Report, we do not express an opinion on your financial statements. We have concluded that we are unable to express an opinion because limitations have been placed on the scope of our audit as outlined in our report and the following paragraph.

Your accounting records were incomplete during the period under audit and we were not able to apply alternative procedures to determine the completeness of the statements and related disclosures. TV3's management has not provided us evidence to support the \$ 55,000 receivable on your financial statements. Additionally, TV3's management has declined to provide us with sufficient representation on your financial statements - your assertion that the statements are materially fairly presented. In fact, TV3's management has stated that the representation letter includes "numerous references to accounting standards and accounting practices which we are not familiar with and which we do not understand."

Our conclusion not to express an opinion on your financial statements is based on auditing standards generally accepted in the United States. Those standards state that when limitations, such as those noted in the previous paragraph, have been placed on the scope of our audit, it "is ordinarily sufficient to cause an auditor to disclaim an opinion or withdraw from the engagement." ⁽¹⁾

Respectfully,

Melanson, Heath + Company P.C.

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⁽¹⁾ Statement on Auditing Standards No. 85, paragraph 13 from the American Institute of Certified Public Accountants.

Additional Offices:

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