

**Sullivan, Powers & Co.**  
CERTIFIED PUBLIC ACCOUNTANTS

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February 23, 2012

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Village of Essex Junction

Fred Duplessis, CPA  
Richard J. Brigham, CPA  
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Wendy C. Gilwee, CPA  
VT Lic. #92-000180

Board of Trustees  
Village of Essex Junction  
Essex Junction, VT 05452-3685

We have audited the financial statements of the Village of Essex Junction, Vermont as of and for the year ended June 30, 2011 and have issued our report thereon dated February 23, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit, we considered the Village of Essex Junction, Vermont's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village of Essex Junction, Vermont's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village of Essex Junction, Vermont's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Village of Essex Junction, Vermont's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the second paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. We did not identify any deficiencies in internal control that we consider to be material weaknesses as defined previously.

This communication is intended solely for the information and use of management, the Board of Trustees and others within the Village of Essex Junction, Vermont and is not intended to be and should not be used by anyone other than these specified parties.

We would like to take this opportunity to thank the staff of the Village of Essex Junction, Vermont for their assistance and cooperativeness throughout our audit. It has been a pleasure working with you.

Respectfully submitted,

*Sullivan, Powers & Company*  
SULLIVAN, POWERS & CO.  
Certified Public Accountants