



Certified Public Accountants

SULLIVAN, ROGERS & COMPANY, LLC

Corporate Place I, Suite 204 • 99 South Bedford Street

Burlington, Massachusetts 01803

P • 781-229-5600 F • 781-229-5610 www.sullivan-rogers.com

January 30, 2012

Mr. William Doherty
Chairman
Cape Light Compact
P.O. Box 427/SCH
3195 Main Street
Barnstable, MA 02630

Dear Mr. Doherty:

The operations of the Cape Light Compact are accounted for in the County of Barnstable's financial records and, since the inception of the Compact, have been audited annually as part of the audit of the County of Barnstable's financial statements. The annual audits are public documents.

The County of Barnstable's audit is conducted 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.

If you have any questions or require further information, please do not hesitate to contact us at any time.

Sincerely,

A handwritten signature in black ink that reads "Matthew S. Hunt". The signature is written in a cursive style with a large, stylized initial "M".

Matthew S. Hunt, CPA
Shareholder