

The Mercier Group

a professional corporation

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the Board of Selectmen
Town of Fremont
Fremont, New Hampshire

We have audited the accompanying *Summary of Tax Warrants and Summary of Tax Lien Accounts* of Annemarie Scribner, Tax Collector for the period of January 1, 2010 to March 12, 2010. These summaries are the responsibility of the Tax Collector. Our responsibility is to express an opinion on these summaries based on our audit.

We conducted our audit in accordance with auditing standards that are generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the summaries listed above are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the summaries. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall summary of warrants and tax liens presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the *Summary of Tax Warrants and Summary of Tax Lien Accounts* of Annemarie Scribner, Tax Collector as listed above, present fairly in all material respects the uncollected balances as of March 12, 2010 and the applicable cash flows of the Tax Collector and Town Clerk for the period of January 1, 2010 to March 12, 2010 in conformity with generally accepted United States accounting principles applicable to cash transactions.

Paul J. Mercier, Jr. cpa

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July 21, 2010