



COLE AND CROSIER, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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November 30, 2009

Board of Trustees
Town of Nunn, Colorado
P.O. Box 171
Nunn, Colorado 80648

In connection with our engagement letter dated February 16, 2009, relating to the audit of the financial statements of Town of Nunn, Colorado for the year ended December 31, 2008, there have been no services for a substantial period as the Town has not been prepared for the audit engagement to commence. Also, as our firm is preparing for its calendar year 2009 income tax season, available staffing may be severely limited to complete the audit engagement in a timely manner, and our independence may be impaired as a result. Accordingly, pursuant to our policy, effective immediately we are withdrawing from the engagement and will not render any further services unless we enter into a new engagement.

We will cooperate with a successor auditor toward a smooth transition of your matters.

We wish you every success in your endeavors and would be pleased to assist you in the future, should the need arise.

Very truly yours,

Cole and Crosier, P.C.
Certified Public Accountants