

To the Commodores and Board of Governors
North Cove Yacht Club
Old Saybrook, Connecticut

Ladies and Gentlemen:

I have examined the books and records of the Treasurer for the year ended December 31, 2008.

All cash receipts were properly accounted for and deposited in the appropriate bank accounts. All disbursements were properly supported by documentation, and taxes were filed and paid on a timely basis.

Peter C. Jenkin, C.M.A.
Internal Audit Committee

November 13, 2009