

# BOROUGH OF METUCHEN

MIDDLESEX COUNTY

Tel. (732) 632-8540 • Fax (732) 632-8100 • 500 Main Street • Metuchen, N.J. 08840

*David J. Frizell, Esq.  
Frizell & Samuels  
450 Main Street-P.O. Box 474  
Metuchen, NJ 08840  
(732) 494-3500*

January 22, 2009

[Via Fax: (866) 244-9551 & Reg.Mail]  
Ernst & Young LLP  
99 Wood Avenue South  
P.O. Box 751  
Iselin, NJ 08830  
Attn.: Mr. Randy Nelson

**Re: BOROUGH OF METUCHEN**


Dear Mr. Nelson:

By letter dated January 5, 2009, David J. Frizell, Esq. wrote to you to confirm the Agreement between Ernst & Young and the Borough of Metuchen to terminate the Agreement to provide audit services for calendar year 2008. Mr. Frizell is away. I am his partner, and I have been requested by the Borough to follow up regarding final implementation.

Kindly advise whether Ernst & Young is owed any monies for prior services rendered, and if so, please provide the Borough with documentation of the amount. Also, I have added a signature line to the January 5, 2009 letter from Mr. Frizell indicating the agreement and confirmation of Ernst & Young to Mr. Frizell's letter. Kindly execute the letter and return it to me so that the Borough can make payment of any monies owed.

Very truly yours,

FRIZELL & SAMUELS, ESQS.

By:   
Bruce Samuels, Esq.

BS/lg  
cc: Mayor Thomas Vahalla  
William E. Boerth, Administrator  
Bozena Lacina, Clerk  
Rebecca Cuthbert, CFO



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Ernst & Young LLP  
99 Wood Avenue South  
P.O. Box 751  
Iselin, NJ 08830  
Attn.: Mr. Randy Nelson

Re: BOROUGH OF METUCHEN

Dear Randy:

This will confirm that you, Ernst & Young LLP, and the Borough of Metuchen have mutually agreed to terminate the Agreement to perform audit services for calendar year 2008. The parties agree that neither has any further obligations, financial or otherwise, to the other.

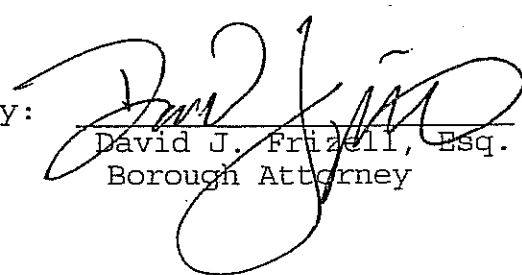
The Borough has appreciated the attention that Ernst & Young gave it over the years.

Very truly yours,

FRIZELL & SAMUELS

Agreed and confirmed  
Ernst & Young LLP

By: \_\_\_\_\_  
Randy Nelson  
Date: \_\_\_\_\_

By:   
David J. Frizell, Esq.  
Borough Attorney

DJF/lg

cc: William E. Boerth, Boro Administrator  
Rebecca Cuthbert, Chief Financial Officer