



February 28, 2017

**RSM US LLP**

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Ms. Tyishia Walker, President  
Board of Alderman  
City of New Haven  
165 Church Street  
New Haven, CT 06510

Dear Ms. Walker:

Enclosed please find one copy each of the financial report, the financial and compliance report, the report to the Audit committee the management letter and the state municipal audit questionnaire for the City of New Haven, Connecticut for the year ended June 30, 2016.

Please call me if you have any questions.

Best Regards,

**RSM US LLP**

Scott A. Bassett  
Partner

Enclosures

cc: Daryl Jones

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