

John C. Baker
52 Headquarters Road
Litchfield, CT 06759-2114

January 16, 2006

Mr. Bill Adamsen, President
CT Chapter of The American Chestnut Foundation
5 Dock Road
South Norwalk, CT 06854

Dear Bill,

Re: Audit of CT-TACF 2005 Books

Basis the documents and materials you provided, I have examined the CT-TACF accounts and records of the treasurer for the year 2005 and found them to be correct.

Also, the treasurer has substantially met the requirements of the Bylaws, and basis my non-professional expertise, the record keeping appears to meet generally accepted accounting practices.

Congratulations on a job well done in organizing the records to facilitate an audit, in resuscitating the Chapter's records and in recovering uncollected dues share.

Please advise if you have any questions.

Sincerely,


John C. Baker

JCB/jpb