

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the cash accounts of the SeaWatch Condominium Association. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Board of Directors and Management of the SeaWatch Condominium Association and is not intended and should not be used by anyone other than these specified parties.

*Filler & Associates, P. A.*

Portland, Maine  
May 12, 2003