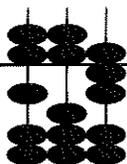


CLARK, FRIEL

— and —

JOYCE, P.A.



CERTIFIED PUBLIC ACCOUNTANTS

128 Auburn Street
Portland, ME 04103
TEL: (207) 797-2746
FAX: (207) 797-2796

15 Washington Street
Sanford, ME 04073
TEL: (207) 324-0086
FAX: (207) 324-2904

Dana C. Clark, CPA, MST
Suzanne Friel, CPA, MST
M. Patrick Joyce, CPA

December 28, 2012

Michael A. Delaney
Attorney General
New Hampshire Department of Justice
33 Capitol Street
Concord, NH 03301

Mr. Delaney:

I am writing to notify the Office of the Attorney General of a recent data breach involving New Hampshire residents. On November 19, 2012, Clark, Friel and Joyce, PA discovered that burglars had entered their Portland, Maine office. The burglary at the firm's office resulted in the theft of backup drive containing personal information, including names, addresses and social security numbers. The files containing this information are designed to be accessed by specialized tax software. Clark, Friel and Joyce, PA reported the burglary to local law enforcement immediately.

Our investigation determined that approximately thirty (30) of the affected persons reside in New Hampshire. To our knowledge no one has experienced identify theft as a result of the incident.

Clark, Friel and Joyce, PA began notifying affected individuals by letter on or about November 28, 2012. The letter included information about how to contact the national credit reporting agencies, how to safeguard their identities and who to contact at our firm for additional information.

To prevent a similar incident from occurring in the future, Clark, Friel and Joyce, PA has begun using an off-site encrypted back up system and has installed a security alarm system.

If you have any questions or need additional information, please contact me.

Sincerely,


M. Patrick Joyce