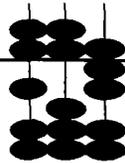


CLARK, FRIEL

— and —

JOYCE, P.A.



CERTIFIED PUBLIC ACCOUNTANTS

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

November 28, 2012

Dear Valued Client:

RE: Initial Notice of Data Breach

We want to make you aware of a break-in and theft at our Portland office and the possible impact of that incident on the privacy of some of your personal information. Sometime during the overnight hours of November 18-19, an unknown individual or individuals broke a cellar window in our building and gained access to our Portland office. The intruders went through our offices, opening drawers, closets, apparently looking for anything of value they could take. In addition to some petty cash, the intruders took a portable hard drive that contained back-up of our Portland office's business data. Because our Sanford office uses different servers, no client data from that office is at risk.

We immediately contacted the Portland Police Department, which conducted an investigation of the break-in. They informed us that there had been a number of break-ins at other nearby businesses around the same time as our break-in, and that these businesses were not financial services firms such as ours. This leads us to believe that we were not targeted specifically for our financial data.

Our firm uses a highly sophisticated software package to assemble and store our clients' personal, financial and other sensitive information. This software is not commonly available or particularly easy to hack. However, because the data on this back-up drive was not encrypted we are notifying you of this situation, both as required by state statute and our firm's commitment to our clients' well-being.

Our primary concern is to alert you to this loss of private client information and the possibility of your information falling into the wrong hands. We will take all reasonable steps to work with you to prevent any harm to you due to the loss of this back-up drive. We regret this situation and are deeply sorry for any inconvenience this causes you.

You should be aware that the information on this drive may include your name, address, social security number and tax return information (including income data). If we filed a return for you with direct deposit of your refund, the information on the drive includes bank account information (the same numeric codes that appear on your checks). The back-up drive did not contain passwords, Personal Identification Numbers (PINs), credit card numbers or other highly sensitive information, as we don't collect or store that type of personal or financial information.

Under the circumstances we strongly recommend that you take the following actions:

1. Although we are not certain that your bank or investment account information was compromised, we recommend that you contact your bank and investment companies and inform them of the situation. You should ask them what steps they recommend to safeguard your account. You should also monitor your accounts and statements, and immediately report any suspicious activity to your bank or investment company.
2. The credit reporting agencies (Experian, Equifax and TransUnion) offer a free 90 day fraud alert. A 90 day fraud alert indicates to anyone requesting your credit file that you suspect you may be a victim of fraud. When you or someone else attempts to open a credit account in your name, increase the credit limit on an existing account, or obtain a new card on an existing account, the lender should take steps to verify that you have authorized the request. If the creditor cannot verify this, the request should not be satisfied. The information is sent to all the reporting agencies when you report the alert to one. The alert can be done by phone, by mail or on-line. We would be happy to assist you in activating a fraud alert with the reporting agencies.

As part of your credit monitoring procedures, you should carefully review your credit reports to look for accounts you do not recognize, newly added personal information that does not belong to you (incorrect address or telephone number), or inquiries from creditors that you did not request any credit from. If inaccurate information is presented, or fraudulent credit has been obtained, you should file an identity theft report with your local police department and retain a copy of the report. If you run into problems, insist they take the report.

If you have any questions about the above, please contact us.

We will continue to work with the Portland Police Department to resolve this theft and, if at all possible, to recover the back-up drive. We have taken steps to further secure our computer networks and data back-ups and will continue to monitor our computer networks closely to ensure that there is no subsequent compromise or hacking of our computer systems due to the loss of the back-up drive in question. We will update you with any new information that comes to light regarding this situation.

On behalf of our entire firm, please accept our sincere apology for this unfortunate turn of events. We deeply regret any inconvenience this causes you. If you'd like to discuss this further please don't hesitate to contact Patrick Joyce at 207-797-2746.

Dana C. Clark
Suzanne Friel
M. Patrick Joyce

Clark, Friel and Joyce, PA.
128 Auburn Street
Portland, ME 04103

Contacts for placing an Initial Fraud Alert

You only need to contact one of the reporting agencies. They will share the information with the other reporting agencies.

If you need any assistance please contact us at 207-797-2746

Equifax

On-line: www.alerts.equifax.com/AutoFraud_Online/jsp/fraudAlert.jsp

Call: 1-800-525-6285

Write to:

Equifax Information Services LLC

P.O. Box 105069

Atlanta, GA 30348-5069

Experian

On-line: www.experian.com/fraud/center.html

Call: 1-888-397-3742

TransUnion

On-line: www.transunion.com/personal-credit/credit-disputes/fraud-alerts.page

Call: 1-800-680-7289

Write to:

TransUnion LLC

P.O. Box 6790

Fullerton, CA 92834