

Administrator of the AICPA Peer Review Program & New England Peer Review Program in the states of  
Maine ▪ New Hampshire ▪ Rhode Island ▪ Vermont

August 21, 2009

James K. Fordham, CPA  
27 Route 101A Ste A  
Amherst, NH 03031-2739

Dear Mr. Fordham:

It is my pleasure to notify you that on August 20, 2009, the New England Peer Review Executive Committee accepted the report on the most recent peer review of your firm. The due date for your next review is May 31, 2012 unless the firm at any time after the year end of this peer review performs, or is engaged to perform, any engagements under the Statements on Auditing Standards, Government Auditing Standards or examination engagements under the Statements on Standards for Attestation Engagements. This is the date by which all review documents should be completed and submitted to the administering entity.

Should you perform, or become engaged to perform, any engagements referred to in the previous paragraph, you must immediately notify us so we may determine if the firm should have a different due date that includes such engagements in accordance with the Standards for Performing and Reporting on Peer Reviews.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,



Ronald S. Bennett  
Executive Committee Chairman

cc: Thomas P Kirwin, CPA

Firm Number: 10152355

Review Number: 272737