

Burke & Lamb, P.C.

Certified Public Accountants

August 7, 2009

We regret to inform you of the death of our firm's co-founder David J. Burke, who practiced public accounting for more than 25 years. David previously worked for the firms of Ernst & Whinney in Providence and Rodrigues, Guckin & Tobojka, P.C., in New Bedford prior to establishing Burke & Lamb, P.C. in 1998 with long time friend and colleague Peter C. Lamb. As a brave man with a young family, full of drive and polite aspiration, David formed a new firm with aspirations for providing unmatched client service to compete with established firms of that day. Just eleven years later, Burke & Lamb, P.C. has become one of the region's most respected firms.

During the past eleven years, under David's leadership, the firm continued to grow in the New Bedford area and on Nantucket. He was a skillful professional and accomplished expert who directed the firm and supplied prudent guidance to a vast array of clients. As a native of the region, David graduated from Southeastern Massachusetts University with a Bachelor of Science in Accounting and went on to acquire a Master of Science in Taxation from Bryant University. He used his industry knowledge and sensible understanding to mentor staff and clients. David kindly donated his exceptional talent to a range of charitable groups, including the New Bedford Art Museum, New Bedford Exchange Club and various local athletic associations. He was a member of both the American Institute and Massachusetts Society of Certified Public Accountants.

David was a caring and encouraging individual whose practices will continue to steer the firm for years to come. He presented creative and insightful expertise, which we will continue to use as a model going forward. David created a culture of client dedication that was beyond measure and his devotion to the firm was unquestionable. His vision of and for the firm will remain unchanged. We are dedicated to living up to his standards and expectations. All that we do here will be a reminder of his influence on our lives.

We have lost an exceptional colleague and friend whose competence, vision; persistence and willpower have been responsible for the success of our firm and our clients, as well as the well-being of his family. We are very proud to share in what David accomplished and we will dedicate ourselves to carrying on his legacy.

David J. Burke, C.P.A.

Peter C. Lamb, C.P.A.

Alan R. Riendeau, C.P.A.

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We are confident in our ability to continue providing you with the same level of service you have come to expect from our firm. Please do not hesitate to contact the firm with any questions or concerns.

Very truly yours,

A handwritten signature in cursive script that reads "Peter C. Lamb".

Peter C. Lamb, CPA

A handwritten signature in cursive script that reads "Alan Riendeau".

Alan R. Riendeau, CPA