

Lawrence L. Day, P.C.
Certified Public Accountants

14 Pondview Square
Tyngsborough, MA 01879
(978) 649-2155 • Fax (978) 649-2160

Dear Friends of Larry...

As you may be aware, Larry, my business partner, my mentor, my colleague, but most importantly my friend, lost his battle with cancer last Monday, August 6, 2007.

Like many of you, I was a friend of Larry's for over twenty years, and in many ways I am having a difficult time imagining the next twenty without him. So first of all, I want to send out my condolences to you...as I know you are hurting too, for the loss of such a wonderful person.

I was in contact with Larry up until the day he died and can only tell you that Larry chose to leave this earth as he lived on it...privately, without fan fare...and he asked that you understand his silence as he battled every day to fight what eventually consumed him.

Please know, however, that a day did not go by that I did not tell him of your 'hello's', your thoughts and your prayers....he knew, without a doubt, how many of you loved him...and how all of you cared deeply for him. Larry knew that you were all with him these past few months...and for that we cannot thank you enough.

He just continued to tell me "when I am better I will get back to them" or "we will take care of them next week when I feel better".

He was in many ways a rock to each and every one of us in his own way...a man of his word...loyal, smart, committed to his family, to his friends and to his work.

During his illness and just prior to his death, Larry asked me to inform you that he has entrusted me to take care of you and your businesses in the manner that he would have. I understand and share many of Larry's thoughts, his ideas of the future, and his commitment to you all.

Our location, phone number and email, for the time being, will not change...and we will do our best to make any future transitions as easy as possible for all of us...but please know that you can contact us at any time with any questions or concerns.

Again...I cannot tell you how much my heart is filled with sorrow at this time...and how very sorry I am for each and every one of you as I know that you too are mourning the loss of a true, unwavering, honest human being.

He was loved and I cannot imagine, at this time, how much he truly will be missed.

Kelsey J. Korbey, CPA
LAWRENCE L. DAY, P.C.