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Dear clients and friends....

First of all, I would like to express my sincere thanks....you have been nothing short of amazing with your support, kind words, and true understanding for how personally difficult these past several months have been. I have met many of you for the first time recently, and it has been an honor to hear...and to know...that I am not alone.

During the summer while Larry was sick, he and I together hired Jeffrey Murphy, a local CPA, to help us through what we had anticipated to be a temporary situation. Jeff worked with us closely and was extremely supportive throughout what ended up being the most difficult time for Lawrence L. Day, PC.

And while Larry and Jeff did not know one another personally, they shared a mutual respect that clearly resonated when they spoke of one another. Jeff grew up in Chelmsford, as did Larry, and as a result, they had many friends and business associates in common.

Over the past year and especially during this past tax season, Larry and I spoke often about merging our firm and combining our efforts with someone else in order to expand our services without working the 15-hour workdays that had become necessary. And while we had talked about those changes taking place this summer, never did either one of us imagine it not including him. And again, while tears so easily flow, I am forced to remind myself that he trusted me to continue on and to take care of you and your businesses in the manner that we would have done together.

Lawrence L. Day, PC has survived on growth, on the willingness to take on new clients, as well as new endeavors for our existing clients. It is a direction that Larry and I both agreed on and had planned on. And then...with the knowledge of his pending death, it became a direction that he asked me to move forward in. And I promised him that I would.

So with that said, and with Larry's blessing, I have decided to merge forces with Jeff Murphy and his firm. Jeff has been providing individual and emerging business financial and tax advice for over twenty years. He specializes in tax law, accounting, and consulting. His experience encompasses C-corporations, S-corporations, partnerships, LLCs, and individuals. He is a member of the American Institute of Certified Public Accountants and the AICPA Taxation Section, the Massachusetts Society of Certified Public Accountants, and the New Hampshire Society of Certified Public Accountants. Jeff is a discussion leader for a nationally recognized CPA review course, and provides continuing education for the CPA societies nationwide. He received his Bachelor of Science in accounting from Merrimack College, an MBA from New Hampshire College, and a Master of Science in Taxation from Bentley College. Jeff lives in Dunstable, MA with his wife Janet and their 3 children.

And please know that while our team is growing, the old members, Kate Secor and Tanya Morin are still here, of course. Kate and I worked together this summer to sustain Lawrence L. Day, PC and it is our plan to continue working together with Jeff. And Tanya will still be the voice behind your calls, as she too will be here to help with any questions you may have.

Our location and phone number will remain the same, and our firm will be named "Day, Korbey & Murphy". Larry is still so very much a part of the workings here and his spirit and love will continue to be a huge part of who I am and of who Day, Korbey & Murphy will become.

If you have any questions or concerns, please call our office. We will be here to help through this transition and I truly believe that together we can grow and move forward in a way that would make Larry smile.

Someone told me I have big shoes to fill...and I guess my response to that would have to be that nobody could fill Larry's shoes...I can only continue to have mine next to his and try to find comfort in knowing that he trusted me to move forward in the direction that I believe will benefit you most.

Thank you again for your patience and thoughts during what has truly been proven to be the most difficult time in my life.

Sincerely,

Kelsey J. Korbey, CPA

LAWRENCE L. DAY, P.C.