



FRAWLEY & MACDOUGALL LLP

CERTIFIED PUBLIC ACCOUNTANTS

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Dear Clients, Colleagues and Friends:

We have the great pleasure of announcing that Frawley & Co. CPA's has merged with the firm of Douglas J. MacDougall, CPA P.C. effective January 1, 2018. The new firm is a true joining of two exemplary firms with very similar cultures and practice strengths. These similarities are highly complementary and will enable us to provide a broader set of services to our clients. Martin Frawley, CPA, Frawley & Co. CPA's current managing partner, will serve as managing partner of the new firm. Douglas MacDougall, CPA, formerly president of Douglas J. MacDougall, CPA P.C. will serve as partner in the new firm. Our new firm is named Frawley & MacDougall LLP and our website is located at www.FrawleyMacDougall.com.

Both firms are extremely proud of the quality of their work product, the quality of their advice and the quality of their service. You can expect from our new firm the same focus, the same high quality service and the same team that you have come to know. Our focus will be on streamlining our processes through the use of high level software and enhanced operating procedures. This will allow us to continue to provide a superior work product in a timely manner, as well as reduce some of the burden on our clients.

Mr. Frawley and Mr. MacDougall bring combined experience of over 50 years to our new firm. We have extensive experience in the Accounting and Auditing arena, all forms of taxation and individual and business consulting. We will continue to focus on helping our clients grow their businesses by providing a solid mix of high quality financial statements and extensive tax planning at both the business and individual levels.

Effective February 19, 2018 Frawley & MacDougall LLP has moved its office. Our new information, including address, phone and fax numbers are located above.

Our email addresses are as follow:

Martin Frawley, CPA
Douglas MacDougall, CPA

Martin@FrawleyMacDougall.com
Doug@FrawleyMacDougall.com

If you have any questions about this exciting news and what it will mean for you, please contact either of us at any time.

We are grateful to you not only for giving us the opportunity to provide you with our services but for your loyalty and friendship, which have enriched our relationship. We are confident that our new affiliation will serve us all well.

Sincerely,
Frawley & MacDougall LLP

Martin Frawley, CPA

Douglas MacDougall, CPA, CITP