

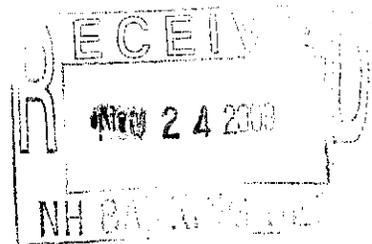
NIXON, RAICHE, VOGELMAN,
BARRY & SLAWSKY
PROFESSIONAL ASSOCIATION

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LESLIE C. NIXON
LAWRENCE A. VOGELMAN*
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ROBERT E. RAICHE, SR.
CLIFFORD J. ROSS
ROBERT CHRISTY
OF COUNSEL

MARTIN F. LOUGHLIN
1995-2007

November 23, 2009

Celia Leonard, Legal Services
New Hampshire Banking Department
53 Regional Drive, Suite 200
Concord, NH 03301

Re: Law Office of Gould & Burke, PLLC

Dear Celia:

I am writing confirm to our conversation of November 20, 2009. As we discussed, the clients of the Law Office of Gould & Burke, PLLC have asserted attorney/client privilege and work-product protection regarding their files. Additionally, the investigation into this matter is now being handled by the FBI and Assistant United States Attorney Mark Zuckerman.

Under the circumstances, we will be unable to comply with your subpoena. As we discussed, we will revisit this issue at a future time if necessary.

Very truly yours,

Lawrence A. Vogelman

LAV:lag

cc:

Exhibit to:

Appendix A Page A-13
Paragraph 13

NIXON, RAICHE, VOGELMAN

BARRY & SLAWSKY

PROFESSIONAL ASSOCIATION

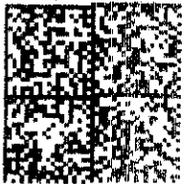
Attorneys at Law

Seventy-seven Central Street

Manchester, New Hampshire 03101

Celia Leonard, Legal Services
New Hampshire Banking Department
53 Regional Drive, Suite 200
Concord, NH 03301

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Mailed From 03101

US POSTAGE

Exhibit to:

[SUBPOENA DUCES TECUM]

STATE OF NEW HAMPSHIRE
BANKING DEPARTMENT
Merrimack, SS.

TO: Law Office of Gould & Burke
15 Northview Drive
Meredith, NH 03253

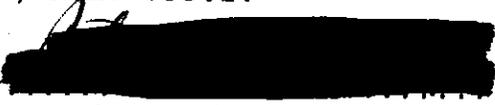
You are required to appear before the Commissioner of the Banking Department of New Hampshire, or his representative, at the State of New Hampshire Banking Department, 53 Regional Drive Suite 200, Concord, New Hampshire 03301

on the 24th day of November, 2009 at 10 o'clock in the morning, and to bring with you and produce at the time aforesaid, the original documents requested in the attached Exhibit A.

Appearance is not required if documents are produced before the aforesaid date.

HEREOF FAIL NOT, as you will answer your default under the penalties prescribed by law.

Dated at the State of New Hampshire Banking Department, 53 Regional Drive Suite 200, Concord, N.H. 03301.


.....
Bank Commissioner

I hereby Certify that a copy of this Subpoena Duces Tecum was served to the above named or his agent this 10th day of November, 2009.

Exhibit to:

Appendix A Page A-13
Paragraph 13

[SUBPOENA DUCES TECUM]

STATE OF NEW HAMPSHIRE
BANKING DEPARTMENT
Merrimack, SS.

TO: Law Office of Gould & Burke
15 Northview Drive
Meredith, NH 03253

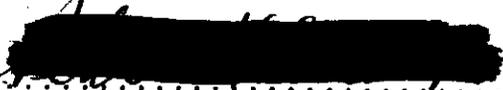
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Bank Commissioner

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Exhibit to:

Appendix A Page A-13
Paragraph 13

EXHIBIT A

1. Copies of all books, records, accounts, ledgers and bank statements directly and/or indirectly related to Financial Resources Mortgage Inc., Scott Farah, Donald E. Dodge, CL And M, Inc. (possible d/b/a Commercial Project Loan Servicing), Commercial Project Loan Servicing (possible d/b/a CL And M, Inc.) or any other servicing entity; and
2. Copies of all general ledgers directly and/or indirectly relating to any transactions for Financial Resources Mortgage Inc., Scott Farah, Donald E. Dodge, CL And M, Inc. (possible d/b/a Commercial Project Loan Servicing), Commercial Project Loan Servicing (possible d/b/a CL And M, Inc.) or any other servicing entity; and
3. Copies of all books and information directly and/or indirectly relating to wire transfers for Financial Resources Mortgage Inc., Scott Farah, Donald E. Dodge, CL And M, Inc. (possible d/b/a Commercial Project Loan Servicing), Commercial Project Loan Servicing (possible d/b/a CL And M, Inc.) or any other servicing entity; and
4. Copies of all mortgage transactions directly and/or indirectly relating to Financial Resources Mortgage Inc., Scott Farah, Donald E. Dodge, CL And M, Inc. (possible d/b/a Commercial Project Loan Servicing), Commercial Project Loan Servicing (possible d/b/a CL And M, Inc.) or any other servicing entity.

Exhibit to:

[SUBPOENA DUCES TECUM]

**STATE OF NEW HAMPSHIRE
BANKING DEPARTMENT
Merrimack, SS.**

TO: Law Office of Gould & Burke
15 Northview Drive
Meredith, NH 03253

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on the 24th day of November, 2009 at 10 o'clock in the morning, and to bring with you and produce at the time aforesaid, the original documents requested in the attached Exhibit A.

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HEREOF FAIL NOT, as you will answer your default under the penalties prescribed by law.

Dated at the State of New Hampshire Banking Department, 53 Regional Drive Suite 200, Concord, N.H. 03301.

.....

Bank Commissioner

I hereby Certify that a copy of this Subpoena Duces Tecum was served to the above named or his agent this 10th day of November, 2009.

Signature redacted. Signed by:

Robert A. Fleury

Exhibit to:

Appendix A Page A-13
Paragraph 13

EXHIBIT A

1. Copies of all books, records, accounts, ledgers and bank statements directly and/or indirectly related to [REDACTED] Greatland Project Development Inc., JLN Enterprises Inc., Financial Resources & Assistance of the Lakes Region (possible d/b/a Commercial Project Loan Servicing and/or CL And M, Inc.), Financial Resources National Inc., Financial Resources Construction Loans, Dak Financial Group, and McDade Realty LLC; and
2. Copies of all general ledgers directly and/or indirectly relating to any transactions for [REDACTED], [REDACTED] Greatland Project Development Inc., JLN Enterprises Inc., Financial Resources & Assistance of the Lakes Region (possible d/b/a Commercial Project Loan Servicing and/or CL And M, Inc.), Financial Resources National Inc., Financial Resources Construction Loans, Dak Financial Group, and McDade Realty LLC; and
3. Copies of all books and information directly and/or indirectly relating to wire transfers for [REDACTED] Greatland Project Development Inc., JLN Enterprises Inc., Financial Resources & Assistance of the Lakes Region (possible d/b/a Commercial Project Loan Servicing and/or CL And M, Inc.), Financial Resources National Inc., Financial Resources Construction Loans, Dak Financial Group, and McDade Realty LLC; and
4. Copies of all mortgage transactions directly and/or indirectly relating to [REDACTED] Greatland Project Development Inc., JLN Enterprises Inc., Financial Resources & Assistance of the Lakes Region (possible d/b/a Commercial Project Loan Servicing and/or CL And M, Inc.), Financial Resources National Inc., Financial Resources Construction Loans, Dak Financial Group, and McDade Realty LLC.

Exhibit to:

Kelleher, Michele

From: Kelleher, Michele
Sent: Monday, November 30, 2009 2:03 PM
To: 'steve@dntpc.com'
Subject: Law Offices of Gould & Burke - Subpoenas
Attachments: Attorney Vogelman letter.pdf; Subpoena Financial Resources et al.pdf; Subpoena [REDACTED] et al.pdf

Dear Attorney Notinger,

For your information, I have attached the two subpoena's related to the Financial Resources Mortgage, Inc., et al matter along with the response of Attorney Lawrence Vogelman.

Michele J. Kelleher
Paralegal - Consumer Credit Division
NH Banking Department
53 Regional Drive, Suite 200
Concord NH 03301
(603)271-3561 Phone
(603)271-0750 Fax

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Exhibit to:

Appendix A Page A-13
Paragraph 13

CERTIFICATE OF SERVICE

I certify that a true and correct copy of the foregoing SUBPOENA has been delivered to Gould & Burke regarding Financial Resources Mortgage Inc., Scott Farah, Donald E. Dodge, CL And M, Inc. (possible d/b/a Commercial Project Loan Servicing), Commercial Project Loan Servicing (possible d/b/a CL And M, Inc.) or any other servicing entity via hand delivery on November 10, 2009.


Michael Poullos

11/12/09

Exhibit to:

Appendix A Page A-13
Paragraph 13

CERTIFICATE OF SERVICE

I certify that a true and correct copy of the foregoing SUBPOENA has been delivered to Gould & Burke regarding [REDACTED], [REDACTED] Greatland Project Development Inc., JLN Enterprises Inc., Financial Resources & Assistance of the Lakes Region (possible d/b/a Commercial Project Loan Servicing and/or CL And M, Inc.), Financial Resources National Inc., Financial Resources Construction Loans, Dak Financial Group, and McDade Realty LLC via hand delivery on November 10, 2009.

[REDACTED] - 11/12/09
Michael Poulios

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Paragraph 13