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MICHAEL C. HARVELL
DIRECT DIAL: (603) 627-8133
E-MAIL: mharvell@sheehan.com

July 13, 2009

William S. McGraw, Clerk
Merrimack County Superior Court
163 North Main Street
P.O. Box 2880
Concord, NH 03302-2880

**Re: Peter C. Hildreth, Bank Commissioner for the State of
New Hampshire, as Liquidator for Noble Trust Company v
Michael J. Walsh d/b/a Walsh & Co.**

Dear Mr. McGraw:

Enclosed please find the following documents regarding the above-captioned matter for filing:

1. Writ of Summons, with attached Specification to Writ and Affidavit of Service;
2. Check for \$205 for filing fee; and
3. Affidavit of Counsel.

Very truly yours,

A handwritten signature in black ink, appearing to read "Michael C. Harvell", written over the typed name below.

Michael C. Harvell

MCH/as
Enclosures

The State of New Hampshire

SUPERIOR COURT

MERRIMACK COUNTY

() COURT
(X) JURY

WRIT OF SUMMONS

Peter C. Hildreth, Bank Commissioner for the
State of New Hampshire, as Liquidator for
Noble Trust Company
53 Regional Drive, Concord, NH 03301
v.

Michael J. Walsh d/b/a Walsh & Co.
632A Main Street
Winchester, MA 01890

The Sheriff or Deputy of any County is ordered to summon each defendant to file a written appearance with the Superior Court at the address listed below by the return day of this writ which is the first Tuesday of August, 2009.
YEAR MONTH

The PLAINTIFF(S) state(s):

See attached.

and the Plaintiff(s) claim(s) damages within the jurisdictional limits of this Court.

INDORSER (sign and print name)


John Mark Turner

6/22/09

DATE OF WRIT

NOTICE TO THE DEFENDANT

The Plaintiff listed above has begun legal action against you. **You do not have to physically appear** in Court on the return day listed above since there will be no hearing on that day. However, if you intend to contest this matter, you or your attorney must file a written appearance form with the Clerk's Office by that date. (Appearance forms may be obtained from the Clerk's Office.) You will then receive notice from the Court of all proceedings concerning this case. If you fail to file an appearance by the return day, judgment will be entered against you for a sum of money which you will then be obligated to pay.

Witness, ROBERT J. LYNN, Chief Justice, Superior Court.



William S. McGraw, Clerk
NH Superior Court Merrimack County
PO Box 2880
Concord, NH 03302-2880
(603) 225-5501

SIGNATURE OF PLAINTIFF/ATTORNEY

Michael C. Harvell (#1105)

PRINTED/TYPED NAME

Sheehan Phinney Bass + Green, P.A.
1000 Elm Street, P.O. Box 3701

ADDRESS

Manchester, NH 03105-3701 / (603) 627-8133

PHONE

STATE OF NEW HAMPSHIRE

MERRIMACK COUNTY

SUPERIOR COURT

No. 09-C-_____

Peter C. Hildreth, Bank Commissioner for the State of New Hampshire, as Liquidator for Noble Trust Company,

v.

Michael J. Walsh d/b/a Walsh & Co.

JURY TRIAL DEMANDED

SPECIFICATION TO WRIT

This is a claim against Michael J. Walsh d/b/a Walsh & Co. ("Walsh"), a Massachusetts certified public accountant ("CPA"), for professional misconduct arising out of the performance of auditor's duties for the Board of Directors of Noble Trust Company for the period ended December 31, 2006.

Parties

1. Plaintiff is the Liquidator of Noble Trust Company ("Noble") pursuant to an Order of the Merrimack County Superior Court dated March 27, 2008 (the "Liquidator"), with a principal address at 53 Regional Drive, Concord, New Hampshire 03301.
2. Walsh is a Massachusetts CPA with a principal address at 632A Main Street, Winchester, Massachusetts 01890.

Facts to All Counts

3. Noble is a non-depository banking institution organized and chartered under the laws of the State of New Hampshire. At all times relevant herein, its principal office was located

at 900 Elm Street, Manchester, New Hampshire. Noble was chartered on September 11, 2003, and authorized by, and subject to regulations by the New Hampshire Banking Department (the "Department").

4. At all times relevant to the herein action, Colin Lindsey ("Lindsey"), a New Hampshire resident, served Noble as President and Chief Executive Officer.

5. During the course of the Department's 2008 examination of Noble, numerous irregularities were discovered in Noble's operations.

6. As a result of the facts uncovered by the Department in its examination, Commissioner Hildreth came to the conclusion that Noble was conducting its business in an unsafe and unauthorized manner and that, in the interest of public safety, Noble should cease transacting business.

7. Accordingly, on February 11, 2008, Commissioner Hildreth filed a Verified Petition for Liquidation (the "Liquidation Petition") in this Court, seeking the appointment of a liquidator for Noble pursuant to RSA 395:1, as well as related injunctive relief against Noble pending the Court's ruling on the Liquidation Petition. On that same day, Commissioner Hildreth appointed Deputy Commissioner Robert A. Fleury as Conservator of Noble, pursuant to RSA 396:5.

8. On March 20, 2008, this Court entered an Order (the "Liquidation Order") appointing Commissioner Hildreth as Liquidator of both Noble and Aegean Scotia.

9. The Liquidation Order gave the Liquidator broad powers, including:

- a. All the powers of the officers and managers of Noble and Aegean Scotia;
- b. The exclusive possession, custody, and control, of all property, contracts, and rights of action of Noble and Aegean Scotia; and

- c. The right to transfer, invest, or otherwise deal with the assets of Noble and Aegean Scotia so as to effectuate their liquidation.

10. The Liquidator is in the process of marshaling the assets of Noble in order to maximize the value of its assets and its estate for the benefit of its creditors.

11. Among other unsafe and unauthorized practices, Noble invested approximately \$15 million of its clients' funds in Sierra Factoring, LLC ("Sierra"), a company based in Windsor, Colorado, that purported to loan money against its customers' account receivables, a lending practice commonly known as "factoring". The investment was made in the form of short-term promissory notes (the "Notes").

12. In fact, as the Liquidator came to learn in 2008, Sierra used funds from new investors in Sierra in order to pay a return on the investment of prior investors. In August 2006, Sierra ceased making payments on its obligations to Noble clients. In the course of making, and then administering the Sierra investment, the officers and directors of Noble violated several statutory and common-law duties.

13. The Noble officers and directors, through which Noble acted, were chargeable with trustee duties including, but not limited to, those imposed by the common law, RSA 293-A, 384:3, and/or RSA 564-B.

14. As such, they had duties to, at the very least:

- a. Administer, invest, and manage the trust and distribute the trust property in good faith and solely in the interests of the trust beneficiaries. RSA 564-B:8-801 and 8-802;
- b. Administer, invest, and manage the trust and distribute the trust property as a prudent person would, exercising reasonable care, skill, and caution, and considering all relevant facts. RSA 564-B:8-804, 9-902;

- c. Keep qualified beneficiaries reasonably informed about the administration of the trust and the material facts necessary for the protection of their interests. RSA 564-B:8-813;
- d. Keep adequate records and segregate their property and trust property. RSA 564-B:8-810;
- e. Take reasonable steps to take control of and protect trust property. RSA 564-B:8-809.
- f. Make reasonable efforts to verify all facts relevant to the investment and management of trust assets. RSA 564-B:9-902; and
- g. Diversify trust assets. RSA 564-B:9-903.

15. The officers and directors of Noble breached those duties by negligently (1) investing in Sierra without an adequate investigation into the business of Sierra and without adequately analyzing the risks of such an investment, (2) not informing the trust beneficiaries and/or settlers of the nature of the investment and the inherent risks thereof, (3) not investigating and/or discovering any connection or conflict of interest held by certain officers and directors of Noble, (4) not monitoring or rectifying the deteriorating condition of Sierra and the investment in Sierra, (5) not disclosing to Noble's clients the deteriorating condition of Sierra, and (6) excessively concentrating the accounts of Noble clients in the Sierra investment.

16. Noble's directors also breached their fiduciary duties by failing to adopt and/or implement policies and practices as needed to oversee the investment decisions of Noble officers to ensure the suitability of the investments, and to detect and avoid conflicts of interest and self-dealing by Noble officers and directors.

17. Subsequent to the losses incurred by investment into Sierra, the management of Noble, principally Lindsey, began investing Noble funds in insurance policies. The Liquidator later learned that the policies in which Noble invested on behalf of its customers, had been issued by insurance carriers pursuant to fraudulent applications arranged by one Jerry Marino in whose conduct Colin Lindsey and other employees of Noble were complicit. Noble eventually suffered substantial losses because of the fraud of Marino and the complicit Noble officers.

18. In 2005 and 2006, Walsh was engaged to audit the affairs of Noble as required by NHRSA 384:43 for the calendar years 2003, 2004 and 2005. With respect to 2003, 2004 and 2005, Walsh opined that the financial statements of Noble fairly presented the financial condition of Noble without substantial reservation.

19. On December 12, 2006, the Board of Directors of Noble engaged Walsh to audit Noble's financial statements for the period ending December 31, 2006. On that date, the Board of Directors of Noble executed an engagement letter with Walsh (the "Engagement Letter"), which Walsh countersigned, acknowledging his responsibilities to the Board of Directors of Noble.

20. Thereafter, Walsh performed such review of the financial affairs of Noble as he deemed appropriate.

21. Walsh, in the exercise of ordinary diligence, discovered, or should have discovered, the breaches of duty occurring during calendar year 2006 by Noble officers and directors, referred to above.

22. At some point, Walsh became aware of substantial financial irregularities relating to the investment in Sierra Notes by Noble. Rather than reporting the information he had learned to the Board of Directors of Noble, Walsh delivered his resignation to Colin Lindsey, one of the

principal wrongdoers associated with the Sierra investment. Walsh's resignation was eventually reported to the Board of Noble by Lindsey, but without adequate description of the information he had learned concerning the Sierra investment. Had Walsh reported the information he had learned to the Board in a timely fashion, the resulting increased oversight by the Board over the actions of management would have avoided the financial injury resulting to Noble from improper investment activities of Noble's officers occurring after Walsh's report, including investments into the fraudulent insurance policies.

Count I

Negligence

23. Plaintiff repeats the allegations of paragraphs 1 through 22 of its Specification.

24. Walsh owed a duty of due care to the Board of Directors of Noble, which duty was totally disregarded by Walsh in resigning from the engagement with Noble without a full report of the information he had learned.

25. As a result of his breach of the duty of due care, Walsh caused Noble to incur substantial damages, which could have been avoided if Walsh had reported the information he had learned with respect to Sierra and the misconduct of management to the Board of Directors of Noble.

Count II

Breach of Contract

26. Plaintiff repeats the allegations of paragraphs 1 through 25 of the Specification.

27. Walsh and Noble entered into a contract memorialized by the Engagement Letter requiring Walsh to exercise its professional expertise to conduct an audit in accordance with generally accepted accounting principles. Among other things, Walsh agreed to "inform you

[the Noble Board] of any material errors that come to our attention, and we will inform you of any fraudulent financial reporting or misappropriation of assets that comes to our attention.”

28. Walsh also agreed to “inform you [the Board] of any other violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.”

29. Walsh’s resignation without delivering the details of the information he had learned, as well as the details of management’s misconduct in making the Sierra investment was a breach of the contract between the parties.

30. Walsh’s breach of the contract between the parties caused substantial damage to Noble.

Count III

Professional Negligence

31. Plaintiff repeats the allegations of paragraphs 1 through 30 of the Specification.

32. Walsh’s failure to deliver the details of the information he had learned about Sierra and management’s misconduct in making the Sierra investment was a breach of his professional obligations to Noble’s Board of Directors.

33. Walsh’s breach of his professional obligations to the Board of Noble caused substantial damages to Noble.

WHEREFORE, Plaintiff prays that this court award its damages in an amount to be determined by the court and for such other and further relief as justice may require.

Plaintiff demands trial by jury on all issues so triable.

Respectfully submitted,

Peter C. Hildreth, Bank Commissioner for
the State of New Hampshire, as Liquidator
for Noble Trust Company

By His Attorneys,

SHEEHAN PHINNEY BASS + GREEN
Professional Association

Dated: June __, 2009

By: 

Michael C. Harvell, NH Bar #1105
1000 Elm Street, P.O. Box 3701
Manchester, NH 03105-3701
(603) 627-8133
mharvell@sheehan.com

Merrimack County Sheriff's Office

SHERIFF SCOTT E. HILLIARD

163 North Main Street

Concord, NH 03301

Phone: 603-225-5583

MICHAEL J WALSH
632 A MAIN STREET
WINCHESTER, MA 01890

AFFIDAVIT OF SERVICE

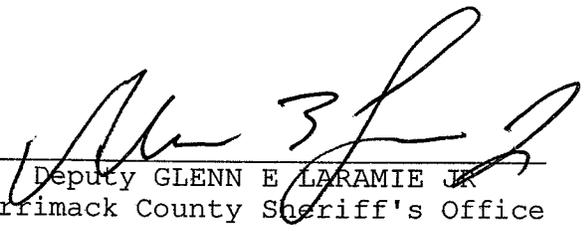
MERRIMACK, SS.

June 25, 2009

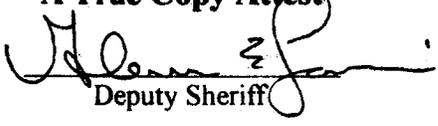
I, Deputy GLENN E LARAMIE JR, this date at 10:05 (a.m.)/p.m., summoned the within named defendant MICHAEL J. WALSH, d/b/a Walsh & Co. as within commanded by leaving at the office of William M. Gardner, Secretary of State of New Hampshire, its true and lawful Attorney for the service of process under, and by virtue of, Chapter 510:4, New Hampshire Revised Statutes Annotated, as amended, a true and attested copy of this WRIT OF SUMMONS, and I paid the Secretary of State ten (\$10.00) dollars as his fee for accepting service.

FEES

Service	\$15.00
PD to SOS	10.00
Postage	1.00
Travel	2.00
TOTAL	\$28.00


Deputy GLENN E LARAMIE JR
Merrimack County Sheriff's Office

A True Copy Attest


Deputy Sheriff

STATE OF NEW HAMPSHIRE

MERRIMACK COUNTY

SUPERIOR COURT

No. 09-C-_____

Peter C. Hildreth, Bank Commissioner for the State of New Hampshire, as Liquidator for Noble Trust Company,

v.

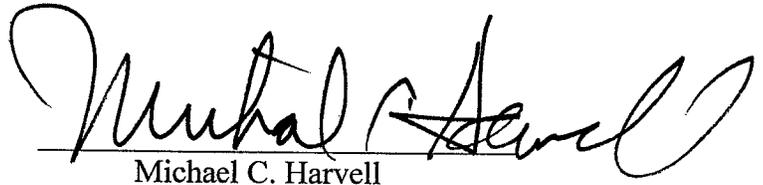
Michael J. Walsh d/b/a Walsh & Co.

AFFIDAVIT OF COUNSEL

NOW COMES the Affiant and on his oath deposes and says as follows:

1. My name is Michael C. Harvell and I am a member of the firm of Sheehan Phinney Bass + Green, PA. I am filing the Writ in the matter of Peter C. Hildreth, Bank Commissioner for the State of New Hampshire, as Liquidator for Noble Trust Company v Michael J. Walsh d/b/a Walsh & Co.
2. On July 7, 2009, my firm caused to be sent by Registered Mail, Return Receipt Requested, postage prepaid, to Michael J. Walsh, 62A Main Street, Winchester, Massachusetts 01890, a copy of the process attached hereto as Exhibit A, consisting of the Writ of Summons and Specification to Writ.
3. My firm also caused to be served on the New Hampshire Secretary of State, a copy of the same process. I am filing simultaneously with the court a return of service of the Merrimack County Sheriff's Department, certifying service on the Secretary of State.
4. Attached as Exhibit B is the Registered Mail Receipt acknowledging receipt of the process by Michael J. Walsh.

Further the Affiant sayeth not.


Michael C. Harvell

STATE OF NEW HAMPSHIRE
COUNTY OF HILLSBOROUGH

Subscribed, sworn to, and acknowledged before me this 13th day of July, 2009.


Notary Public
My Commission Expires **ANNA E. SCHULTZ, Notary Public**
My Commission Expires January 24, 2012



EXHIBIT A

The State of New Hampshire

SUPERIOR COURT

MERRIMACK COUNTY

() COURT

(X) JURY

WRIT OF SUMMONS

Peter C. Hildreth, Bank Commissioner for the
State of New Hampshire, as Liquidator for
Noble Trust Company
53 Regional Drive, Concord, NH 03301

v.

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632A Main Street
Winchester, MA 01890

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YEAR

MONTH

The PLAINTIFF(S) state(s):

See attached.

and the Plaintiff(s) claim(s) damages within the jurisdictional limits of this Court.

INDORSER (sign and print name)

John Mark Turner

6/22/09

DATE OF WRIT

NOTICE TO THE DEFENDANT

The Plaintiff listed above has begun legal action against you. **You do not have to physically appear** in Court on the return day listed above since there will be no hearing on that day. However, if you intend to contest this matter, you or your attorney must file a written appearance form with the Clerk's Office by that date. (Appearance forms may be obtained from the Clerk's Office.) You will then receive notice from the Court of all proceedings concerning this case. If you fail to file an appearance by the return day, judgment will be entered against you for a sum of money which you will then be obligated to pay.

Witness, ROBERT J. LYNN, Chief Justice, Superior Court.

William S. McGraw

William S. McGraw, Clerk
NH Superior Court Merrimack County
PO Box 2880
Concord, NH 03302-2880
(603) 225-5501

SIGNATURE OF PLAINTIFF/ATTORNEY

Michael C. Harvell
Michael C. Harvell (#1105)

PRINTED/TYPED NAME

Sheehan Phinney Bass + Green, P.A.
1000 Elm Street, P.O. Box 3701

ADDRESS

Manchester, NH 03105-3701 / (603) 627-8133

PHONE

STATE OF NEW HAMPSHIRE

MERRIMACK COUNTY

SUPERIOR COURT

No. 09-C-_____

Peter C. Hildreth, Bank Commissioner for the State of New Hampshire, as Liquidator for Noble Trust Company,

v.

Michael J. Walsh d/b/a Walsh & Co.

JURY TRIAL DEMANDED

SPECIFICATION TO WRIT

This is a claim against Michael J. Walsh d/b/a Walsh & Co. ("Walsh"), a Massachusetts certified public accountant ("CPA"), for professional misconduct arising out of the performance of auditor's duties for the Board of Directors of Noble Trust Company for the period ended December 31, 2006.

Parties

1. Plaintiff is the Liquidator of Noble Trust Company ("Noble") pursuant to an Order of the Merrimack County Superior Court dated March 27, 2008 (the "Liquidator"), with a principal address at 53 Regional Drive, Concord, New Hampshire 03301.
2. Walsh is a Massachusetts CPA with a principal address at 632A Main Street, Winchester, Massachusetts 01890.

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3. Noble is a non-depository banking institution organized and chartered under the laws of the State of New Hampshire. At all times relevant herein, its principal office was located

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4. At all times relevant to the herein action, Colin Lindsey ("Lindsey"), a New Hampshire resident, served Noble as President and Chief Executive Officer.

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6. As a result of the facts uncovered by the Department in its examination, Commissioner Hildreth came to the conclusion that Noble was conducting its business in an unsafe and unauthorized manner and that, in the interest of public safety, Noble should cease transacting business.

7. Accordingly, on February 11, 2008, Commissioner Hildreth filed a Verified Petition for Liquidation (the "Liquidation Petition") in this Court, seeking the appointment of a liquidator for Noble pursuant to RSA 395:1, as well as related injunctive relief against Noble pending the Court's ruling on the Liquidation Petition. On that same day, Commissioner Hildreth appointed Deputy Commissioner Robert A. Fleury as Conservator of Noble, pursuant to RSA 396:5.

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- a. All the powers of the officers and managers of Noble and Aegean Scotia;
- b. The exclusive possession, custody, and control, of all property, contracts, and rights of action of Noble and Aegean Scotia; and

- c. The right to transfer, invest, or otherwise deal with the assets of Noble and Aegean Scotia so as to effectuate their liquidation.
10. The Liquidator is in the process of marshaling the assets of Noble in order to maximize the value of its assets and its estate for the benefit of its creditors.
11. Among other unsafe and unauthorized practices, Noble invested approximately \$15 million of its clients' funds in Sierra Factoring, LLC ("Sierra"), a company based in Windsor, Colorado, that purported to loan money against its customers' account receivables, a lending practice commonly known as "factoring". The investment was made in the form of short-term promissory notes (the "Notes").
12. In fact, as the Liquidator came to learn in 2008, Sierra used funds from new investors in Sierra in order to pay a return on the investment of prior investors. In August 2006, Sierra ceased making payments on its obligations to Noble clients. In the course of making, and then administering the Sierra investment, the officers and directors of Noble violated several statutory and common-law duties.
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15. The officers and directors of Noble breached those duties by negligently (1) investing in Sierra without an adequate investigation into the business of Sierra and without adequately analyzing the risks of such an investment, (2) not informing the trust beneficiaries and/or settlers of the nature of the investment and the inherent risks thereof, (3) not investigating and/or discovering any connection or conflict of interest held by certain officers and directors of Noble, (4) not monitoring or rectifying the deteriorating condition of Sierra and the investment in Sierra, (5) not disclosing to Noble's clients the deteriorating condition of Sierra, and (6) excessively concentrating the accounts of Noble clients in the Sierra investment.

16. Noble's directors also breached their fiduciary duties by failing to adopt and/or implement policies and practices as needed to oversee the investment decisions of Noble officers to ensure the suitability of the investments, and to detect and avoid conflicts of interest and self-dealing by Noble officers and directors.

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Count I

Negligence

23. Plaintiff repeats the allegations of paragraphs 1 through 22 of its Specification.

24. Walsh owed a duty of due care to the Board of Directors of Noble, which duty was totally disregarded by Walsh in resigning from the engagement with Noble without a full report of the information he had learned.

25. As a result of his breach of the duty of due care, Walsh caused Noble to incur substantial damages, which could have been avoided if Walsh had reported the information he had learned with respect to Sierra and the misconduct of management to the Board of Directors of Noble.

Count II

Breach of Contract

26. Plaintiff repeats the allegations of paragraphs 1 through 25 of the Specification.

27. Walsh and Noble entered into a contract memorialized by the Engagement Letter requiring Walsh to exercise its professional expertise to conduct an audit in accordance with generally accepted accounting principles. Among other things, Walsh agreed to "inform you

[the Noble Board] of any material errors that come to our attention, and we will inform you of any fraudulent financial reporting or misappropriation of assets that comes to our attention.”

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29. Walsh’s resignation without delivering the details of the information he had learned, as well as the details of management’s misconduct in making the Sierra investment was a breach of the contract between the parties.

30. Walsh’s breach of the contract between the parties caused substantial damage to Noble.

Count III

Professional Negligence

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33. Walsh’s breach of his professional obligations to the Board of Noble caused substantial damages to Noble.

WHEREFORE, Plaintiff prays that this court award its damages in an amount to be determined by the court and for such other and further relief as justice may require.

Plaintiff demands trial by jury on all issues so triable.

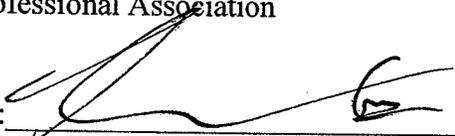
Respectfully submitted,

Peter C. Hildreth, Bank Commissioner for
the State of New Hampshire, as Liquidator
for Noble Trust Company

By His Attorneys,

SHEEHAN PHINNEY BASS + GREEN
Professional Association

Dated: June __, 2009

By: 

Michael C. Harvell, NH Bar #1105
1000 Elm Street, P.O. Box 3701
Manchester, NH 03105-3701
(603) 627-8133
mharvell@sheehan.com

Merrimack County Sheriff's Office

SHERIFF SCOTT E. HILLIARD

163 North Main Street

Concord, NH 03301

Phone: 603-225-5583

MICHAEL J WALSH
632 A MAIN STREET
WINCHESTER, MA 01890

AFFIDAVIT OF SERVICE

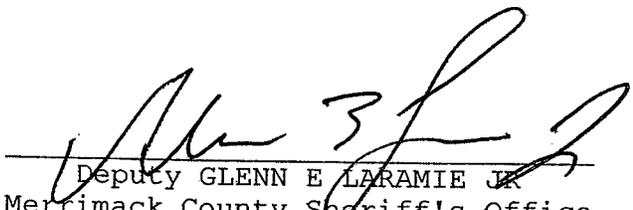
MERRIMACK, SS.

June 25, 2009

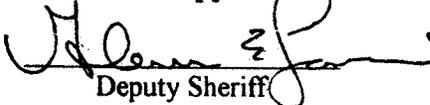
I, Deputy GLENN E LARAMIE JR, this date at 10:05 a.m./p.m., summoned the within named defendant MICHAEL J. WALSH, d/b/a Walsh & Co. as within commanded by leaving at the office of William M. Gardner, Secretary of State of New Hampshire, its true and lawful Attorney for the service of process under, and by virtue of, Chapter 510:4, New Hampshire Revised Statutes Annotated, as amended, a true and attested copy of this WRIT OF SUMMONS, and I paid the Secretary of State ten (\$10.00) dollars as his fee for accepting service.

FEEES

Service	\$15.00
PD to SOS	10.00
Postage	1.00
Travel	2.00
TOTAL	\$28.00


Deputy GLENN E LARAMIE JR
Merrimack County Sheriff's Office

A True Copy Attest


Deputy Sheriff

Merrimack County Sheriff's Office

SHERIFF SCOTT E. HILLIARD

163 North Main Street

Concord, NH 03301

Phone: 603-225-5583

MICHAEL J WALSH
632 A MAIN STREET
WINCHESTER, MA 01890

AFFIDAVIT OF SERVICE

MERRIMACK, SS.

June 25, 2009

I, Deputy GLENN E LARAMIE JR, this date at 10:05 a.m./p.m., summoned the within named defendant MICHAEL J. WALSH, d/b/a Walsh & Co. as within commanded by leaving at the office of William M. Gardner, Secretary of State of New Hampshire, its true and lawful Attorney for the service of process under, and by virtue of, Chapter 510:4, New Hampshire Revised Statutes Annotated, as amended, a true and attested copy of this WRIT OF SUMMONS, and I paid the Secretary of State ten (\$10.00) dollars as his fee for accepting service.

FEES

Service	\$15.00
PD to SOS	10.00
Postage	1.00
Travel	2.00
TOTAL	\$28.00

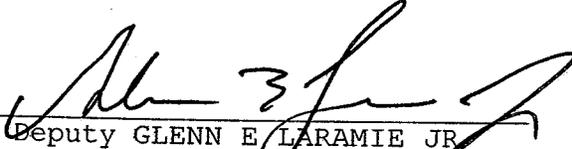
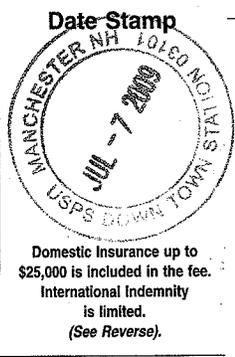

Deputy GLENN E LARAMIE JR
Merrimack County Sheriff's Office

EXHIBIT B

Registered No. **RB429942505 US**

To Be Completed By Post Office	Reg. Fee	10.60
	Handling Charge	0
	Postage	1.56
	Received by	MAK
	Return Receipt	230
	Restricted Delivery	0
Customer Must Declare Full Value \$		<input type="checkbox"/> With Postal Insurance <input checked="" type="checkbox"/> Without Postal Insurance



OFFICIAL USE

To Be Completed By Customer (Please Print) All Entries Must Be in Ballpoint or Typed	FROM	Sheehan Phinney Bass + Green, PA
		1000 Elm Street
		Manchester, NH 03105
	TO	Attn: John-Mark Turner, Esq.
		Michael J. Walsh
		62A Main Street
	Winchester, MA 01890	

PS Form 3806, Receipt for Registered Mail Copy 1 - Customer
 May 2004 (7530-02-000-9051) (See Information on Reverse)
 For domestic delivery information, visit our website at www.usps.com®

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 		<p>A. Signature</p> <p>X <i>Channon Moore</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name)</p> <p>C. Date of Delivery</p> <p>7-8-09</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If YES, enter delivery address below:</p>	
<p>1. Article Addressed to:</p> <p>Michael J. Walsh 62A Main Street Winchester, MA 01890</p>		<p>3. Service Type</p> <p><input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail</p> <p><input checked="" type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>	
<p>2. Article Number:</p> <p>(Transfer from service label)</p>		<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>	
PS Form 3811, February 2004		Domestic Return Receipt	
		102595-02-M-1540	