

SUPPLEMENT DATED OCTOBER 26, 2011
TO
OFFICIAL STATEMENT DATED OCTOBER 20, 2011
RELATING TO
\$100,000,000
STATE OF NEW HAMPSHIRE
GENERAL OBLIGATION CAPITAL IMPROVEMENT BONDS
2011 SERIES B

The Official Statement dated October 20, 2011 (the “Official Statement”) relating to the above-referenced bonds (the “Bonds”) of the State of New Hampshire (the “State”) is hereby supplemented as follows:

The last sentence of the second paragraph of the section of the Information Statement labeled “LITIGATION – *Federal Audit Findings of State Implemented Federal Programs*” is deleted and the following sentences inserted in lieu thereof – “As noted above under “MEDICAID PROGRAM - *Office of Inspector General Report*”, the State received a copy of DAB’s order denying the motion on October 18, 2011. It is likely that the State will be required to make repayments to CMS in installments during fiscal year 2012.”

THE STATE OF NEW HAMPSHIRE

October 26, 2011