

# McCullough and Associates

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Dear

Last fall we sent a letter indicating we were retiring from individual tax preparation after 40+ years. We sincerely appreciate your trust in us and will forever be thankful for your loyalty, support, and friendship over the years. It is with mixed emotions that the time has come for us to focus on the next chapter of our lives.

After an exhaustive search, we are excited to let you know that we have decided to transfer the operation to Nicholas Hammond of Palmer Hammond Tax Services located in Auburn. Nick, and his staff embodies the same dedication, values, and ethics that we have built our practice around.

The benefits of using Palmer Hammond Tax Services are:

- You can still drop your taxes off at our office for processing.
- Nick and his staff have worked to implement many of our processes to ensure a smooth transition.
- We've made ourselves available on a consultative basis throughout this year for Nick and his staff.
- Nick's pricing is comparable to our pricing and is very reasonable.

To ensure a smooth transition and make sure Nick's office has all they need to prepare for this year's tax season, we have enclosed a release form so that we can provide Palmer Hammond Tax Services with your prior year's tax records. Without this we will be unable to share any of your personal financial information. Please sign, date, and return at your earliest convenience.

You can fax (508.832.0116), send it by mail (addressed envelope enclosed), deposit it in our drop-box, e-mail (Kathy@McCulloughcpa.com or Bill@McCulloughcpa.com), or electronically opt-in.

Diane Valliere, our mutual relationship manager will be reaching out to you to answer any questions, schedule a meet and greet with Nick and his staff, personally assist you in whatever you need in this transition. If you'd like to proactively set up a meeting with Nick, you can call 508-832-0114; Please feel free to also call us with any questions. Also enclosed is a FAQ (Frequently Asked Questions) form that will answer many of your questions.

Thank you for the many years you have trusted McCullough & Associates CPAs to prepare your tax returns. Hopefully, we will see you out and about in the future.

Bill and Kathy McCullough