

(FORM OF RESCISSION LETTER)

Dear _____:

Date: _____

It appears that the sale to you of (# of shares of Common Stock, Units of Limited Partnership Interest, etc.) for a purchase price of (\$ _____) by (name of corporation or limited partnership) [hereinafter the "Issuer"], was made in the absence of compliance with the registration or exemption from registration provisions of the securities laws of the State of New Hampshire.

On the basis of the above, the Issuer has determined that it is necessary to, and does hereby offer to, rescind the offer and sale of the (Common Stock, Units of Limited Partnership Interest, etc.) to you; to release you from all contractual obligations the Issuer required you to undertake in order to effectuate this sale; and to refund to you the full amount paid for the (Common Stock, Units of Limited Partnership Interest, etc.) plus interest at the legal rate of interest (currently ten percent (%) per annum, as defined by NH RSA 336:1), less the amount of any income received by you on the security.

Should you decide to accept this offer of rescission, kindly sign and return this letter indicating your acceptance. Upon receipt of this letter marked to indicate acceptance of the rescission offer, the Issuer will refund the purchase price to you together with interest as computed above, and you will be released from any and all contractual obligations. If you decide not to accept this rescission offer, kindly sign and return your copy of this letter indicating that you have declined this offer.

This offer shall remain open for thirty (30) days from the date you receive this letter. During such time, you may either accept or reject this offer. You may wish to confer with your attorney. If you fail to accept this offer in writing within thirty (30) days, any right to sue under the securities laws of the State of New Hampshire with respect to the Issuer's failure to register the (Common Stock, Units of Limited Partnership Interest, etc.) or to file for an exemption therefrom, will be extinguished.

Very truly yours,

_____ I accept this rescission offer. Please refund the purchase price of the security(ies) to me plus interest, less income, if any.

_____ I decline this rescission offer and will continue my investment. I understand that my right to sue under the New Hampshire securities laws, with respect to the Issuer's failure to register the security(ies) or file for an exemption from the registration requirement, is extinguished with this offer of rescission.

(Investor's name and signature)

(Date)

THE FACT THAT THE SECRETARY OF STATE OF THE STATE OF NEW HAMPSHIRE HAS PASSED UPON THIS RESCISSION OFFER DOES NOT SIGNIFY THAT THE SECRETARY OF STATE HAS APPROVED OR RECOMMENDED THESE SECURITIES, NOR HAS THE SECRETARY OF STATE PASSED UPON THE ACCURACY OR ADEQUACY OF ANY DISCLOSURE DOCUMENT INVOLVED. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.