



Mark Connolly
Director

State of New Hampshire

Department of State Bureau of Securities Regulation

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10/29/2009

Denis Maloney
Gallagher, Callahan & Gartrell
PO Box 1415
Concord, NH 03302-1415

Re: Financial Resources Mortgage, Inc.

Dear Mr. Maloney;

Reference is made to your letter dated 10/20/2009 copied to Mr. Glennon. Your letter was in response to that of Ms. Jurta from Banking. Under the authority in RSA 421-B, describe the fractional interests in mortgages offered for sale on the web site of the above named business and submit copies to the Bureau of the web site offering said interests. I look forward to your response within 20 days from the date of this letter.

If you have any questions, please call.

Sincerely,

Jeffrey Spill
Deputy Director

cc:file