



March 7, 2002

Dana S. Beane, CPA
Dana S. Beane & Company,
P. C.
376 Court St
PO Box 695
Laconia, NH 03247-0695

Dear Mr. Beane:

It is my pleasure to notify you that on February 28, 2002 the SECPS Peer Review Committee accepted the report on the most recent peer review of your firm. The report will now be placed in the public files of the SEC Practice Section. The exit conference on your firm's next review must occur by December 31, 2004.

As you know, the reviewer's opinion was unmodified. The Committee asked me to convey its congratulations to the firm.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Richard L. Miller'.

Richard L. Miller, CPA
Chair
SECPS Peer Review Committee

cc: Jay J Kaufman, CPA

Firm Number: 10003970

Review Number: 173561