

Administrator of the AICPA Peer Review Program & New England Peer Review Program in the states of
Maine ■ New Hampshire ■ Rhode Island ■ Vermont

November 18, 2014

Steven Douglas Carr, CPA
Haverlock Estey & Curran LLC
8 Commerce Ct
Hampden, ME 04444

Dear Mr. Carr:

It is my pleasure to notify you that on November 14, 2014 the New England Peer Review Executive Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is November 30, 2017. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,



Robert L Vachon
Executive Committee Chair

cc: Charles A Prigge; Pamela Lemire

Firm Number: 10029865

Review Number 362860