



September 17, 2007

Kelly A. Ayotte, Attorney General  
33 Capitol Street  
Concord, NH 03301

Dear Ms. Ayotte:

As required by New Hampshire law, I am writing to inform you of a security breach involving one resident of the state of New Hampshire that we believe was committed by a former employee of Bluegreen Corporation. We notified the affected individual of this incident via written notice, on September 14, 2007. We would like to ensure you that safeguarding our customer's nonpublic personal information is a top priority at Bluegreen Corporation.

If you have any questions or concerns, please contact me directly at (561) 912-8006. Thank you.

Very truly yours,

**Bluegreen Corporation**

A handwritten signature in black ink, appearing to read 'Jeffrey C. Lorenz', written over the typed name and title.

Jeffrey C. Lorenz  
Manager-Corporate  
Governance and Compliance

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**COLORFUL PLACES TO LIVE AND PLAY.**