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Federal Express

January 11, 2011

Attorney General Michael A. Delaney
New Hampshire State Attorney General's Office
33 Capitol Street
Concord, NH 03301

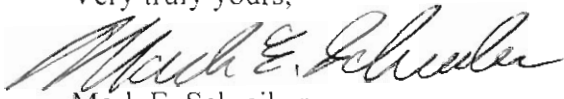
**Re: Pentagon Federal Credit Union
Notification of Security Breach under N.H.. Rev. Stat. 359-C.20**

Dear Attorney General Delaney:

On behalf of our client Pentagon Federal Credit Union and to supplement the letter we sent on December 30, 2010, we write to inform you that upon further forensic investigation of the reported breach, the number of affected individuals residing in New Hampshire is approximately 674.

Please let us know if you have any questions or if we may be of further assistance.

Very truly yours,



Mark E. Schreiber

cc: Stephen A.J. Eisenberg
Executive Vice President & General Counsel
Pentagon Federal Credit Union

Thomas J. Kavalier
Partner
Cahill Gordon & Reindel LLP

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