MECnet Response to FRCOG RFI

Municipal CAIs

Internet Service Provider

Submitted by Nicole Elliott - Sales Manager, MECnet
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4/8/2013

April 8, 2013

Andrea Woods
Chief Procurement Officer
Franklin Regional Council of Governments
12 Olive Street, Suite 2
Greenfield, MA 01301-3313

Dear Ms. Woods:

We are pleased to present a response to your RFI for Municipal Community Anchor Institutions /Internet Service Providers.

MECnet has been an active participant in the Western MA access, bandwidth and Internet market place for a number of years. We currently have numerous customers, both large and small connected to our network. Our Pan-Mass fiber network connects our Western MA network to our POPs throughout Massachusetts. We have been instrumental in helping to drive many of the larger carriers to install their fiber-based networks in parts of Western MA, and we are pleased to have signed an agreement with Axia/MassBroadband123 to provide their services to both our existing customers and potential new members of the MECnet family.

Thank you for providing us with this opportunity. We look forward to working with you as the MBI network comes on line.

Should you have any questions, please do not hesitate to call me at 978-275-1603.

Nicole Elliott

Nicole Elliott
Sales Manager

VII. Requested Business Information and Service Offerings

1. **Business Operations**

   1.1. *Name and headquarters location of RFI respondent company.*

   MECnet, a division of Merrimack Education Center
   60 Carlisle Street
   Chelmsford, MA 01824
   978-275-1600
   www.mecnet.net

   1.2. *Brief description of company and each of the services that can be provided including Internet, telephone and video, if applicable.*

   Merrimack Education Center (MEC) has provided a broad range of programs; including professional development, facilities management and technology solutions for over 56 years.

   MECnet, a division of Merrimack Education Center, is a full service Technology and Internet solutions provider and has been providing ISP, Mail, Web Hosting, Integration, Technology Support, Firewall and Fiber services since its inception. We are registered as a common carrier with the Massachusetts Department of Telecommunications and Cable and have active tariffs on file. MECnet has a highly trained and experienced staff of professionals, technicians and engineers who are uniquely qualified to deliver technology solutions to schools, public entities, and other non-profit organizations. Our team includes Helpdesk, Project Management, Technical Support, Sales and Management personnel that hold certification or have had training in: CCNA, CCNP, CSSA, PHP, RedHat (RHCE), Linux, Microsoft, Project Management, Extreme, Juniper, SonicWall and Avaya. Additionally, many staff members hold Bachelor and Master Degrees in technology disciplines.

   Merrimack Education Center is a state approved vendor, which enables schools, municipalities and public entities to purchase Internet services or IT support and services from statewide contracts. In addition, we have tariffs on file with the MA DTC.

   1.3. *Please identify which of the following is true:*

   1.3.1. MECnet has signed an interconnection agreement to use the *Axia MassBroadband123* network.

1.4. *Provide evidence that the company is in good standing and qualified to conduct business in Massachusetts. Please include any relevant documentation.*

MEC is a state approved vendor for State Contract ITT46 – Network Services (Category 2 & 4).

1.5. *Does your company presently provide services to customers in western Massachusetts? If not, where does your company currently provide services?*

MECnet currently provides network services throughout Massachusetts, including Western MA. MECnet has a large number of customers, both large and small, currently using our networks and Internet and fiber services. We have established a POP in Western MA connected by our fiber network to our other POPs located throughout Massachusetts.

1.6. *Is your company currently offering services through the Massachusetts Statewide Contract to governmental bodies?*

MECnet currently offers services through the Mass State Contract ITT46 to government bodies throughout Mass including the western part of the Commonwealth. Our customers range from large school districts to small individual schools; from some of Massachusetts' largest cities to small communities; and to mission critical state agencies such as Massachusetts National Guard and the MA Emergency Management Agency.

1.7. *Describe your company's experience providing E-Rate services for schools and libraries. Also include whether your company intends to provide E-Rate services for schools and libraries in western Massachusetts and whether your company currently has a Service Provider Identification Number (SPIN#).*

MECnet has participated in the E-Rate program since 1998. Collectively our Sales Team and Technical Staff have over 15+ years' experience with E-Rate and continue their education by attending USAC Service Provider training every year. MECnet provides both onsite and online E-Rate training classes to our customers. Our staff provides assistance with PIA reviews, Item 21 Attachments, cost allocations, invoicing and deadline reminders. MECs SPIN # is 143004624.

1.8. *Describe the support services to be provided customers (e.g., is there 24 hour/7 day a week access, automated or service representative access, in-house services or contracted, etc.) Attach a sample service agreement.*

MECnet provides 24x7 coverage at our Helpdesk. In-house service representatives are on duty from 7:00 AM to 4:30 PM M-F. Pager coverage is provided after normal hours. In addition, customers can open tickets and check ticket status at any time by logging into MECnet's Online Helpdesk.

1.9. *Describe emergency response protocols and whether a minimum service disruption guarantee is available to customers.*

See Attachment A.

1.10. *Describe the billing services (e.g.in-house or out sourced, online payment allowed, etc.). Attach a sample invoice with the applicable taxes and surcharges included.*

All billing services are done in house. On-line payments are not allowed at this time. A sample invoice is attached (Attachment B). Please note that we do not charge either taxes or surcharges for the services we provide.

1.11. *Number of years in business.*

Merrimack Education Center is in our 56th year of business.

1.12. *Provide evidence of financial stability (e.g. the cover letter from last audit).*

See Attachment C.

1.13. *Provide three relevant client references served within the past three (3) years, including a name and contact information for each client.*

Charles Flynn
Lee Public Schools
413 243-2780 ext. 1129
Cbflynn@lee.k12.ma.us

Kim Florek
Hampshire Regional High School
413 527-7680 ext. 3039
Kflorek@hr-k12.org

Michael Thibeault
Ayer Regional School District
978 772-2600 ext. 1312
mthibeault@ayer.k12.ma.us

1.14. *Qualifications, background and experience of the account executive and key staff assigned to this project.*

Nicole Elliott, Sales and Marketing Manager, MECnet
Nicole has over 15 years of professional experience working at MECnet. During this time Nicole has worked in various positions including Support, Project Management and Outside Sales Representative. Nicole has extensive knowledge evaluating customer needs in relation to Internet Service, WAN Services, and Hardware requirements. Nicole also has extensive knowledge in the E-Rate funding program keeping up to date with changes by attending yearly USAC Service Provider Training.

Paul Keleher, Strategic Marketing, MECnet
Mr. Keleher has over 30 years experience in the telecommunications industry. For the last 10 years he has been extensively involved in designing and building large and education networks.

Mr. Keleher spent 17 years at New England Telephone and NYNEX, serving in a variety of operations and sales positions. He left to found CommuniTech, Inc. one of the area's largest communications engineering/construction companies. In 1992, he was appointed vice president and general manager of Teleport Communications Group in Boston and was responsible for their fiber expansion throughout Eastern Massachusetts. While at Teleport, he partnered with Continental Cable (now Comcast) to run the first trials and city-wide deployments of Internet-over-cable in Exeter, NH and Cambridge, MA. In 1993, he was transferred to Teleport's New York operation as VP & GM and was responsible for rebuilding their 20,000 square footnetwork center that had been destroyed in the WTC bombing.

He is a graduate of the College of the Holy Cross and successfully completed the PMD program at the Harvard Business School.

MECnet will also assign the appropriate technical and support resources (i.e. Systems Engineers, Technicians and Project Manager) for each installation to ensure a smooth transition of services.

1.15. *Company's primary contact person name, email, and telephone for this RFI response.*

Nicole Elliott
Sales Manager
MECnet
T - 978-275-1603
F - 978-275-1699
nelliott@mecnet.net

2. CAI SERVICES

2.1. *Specifically describe the geographic area in which your company is planning to offer services to CAIs (e.g. all CAIs on the Axia MassBroadband123 network or select CAIs in specific municipalities). Please provide a list of the municipalities in your company's intended service area and specifically identify if there are any CAIs your company will not serve in any identified municipality.*

MECnet plans to serve the entire Western MA area as we do today but with the addition of *Axia MassBroadband123* as a trusted vendor. There are no CAIs that we do not plan to serve.

2.2. *Describe the suite of telephony/voice services offered.*

MECnet does not plan to offer telephone/voice services.

2.3. *Describe the suite of internet/broadband services offered.*

As technology has evolved we have created a dependence on reliable and fast data connections. Whether you are transmitting files between buildings or downloading information from an online application fiber is quickly becoming the preferred method of data transmission. MECnet has partnered with multiple telecommunication providers to meet the needs of our clientele. This includes leased and/or privately built wide area networks and high bandwidth Internet Connections. We have also designed hybrid solutions using multiple partners to find the perfect solutions for the organization with special needs.

Fiber Options

- Verizon Switched Ethernet (SES)
- Community Fiber
- Comcast Ethernet Network Service (ENS)
- Charter Metro Ethernet
- Privately Built Fiber

Features

- Fast Speeds
- Dedicated Bandwidth
- Enterprise Level SLA
- 99.99% Up-time
- Scalability
- No Expensive Equipment

Cable

Cable Internet Services - high bandwidth solutions for low cost. MECnet partners with Charter and Comcast providing options for most areas of the State.

Features

- High Bandwidth
- Business Level SLA
- Bi-Directional Speeds
- Single Point of Contact

2.4. *Describe any other services offered (such as data transfer, networking, cable/video, data storage, and off site server/data center offerings, etc.).*

MECnet offers additional services for our clients:

Firewall/Security Services (including our own JoeBox™)

The security and stability of your network is under constant attack from hackers, viruses, and spam. A confusing array of security products exist. Many of these are designed to address a single network security threat. Joebox is an all-in-one network security solution, addressing a comprehensive set of security concerns. Joebox includes firewall, routing,

spam control, e-mail virus filtering, web content filtering (MECguard) as well as a variety of network management tools.

Joebox is built to be one of the most robust, flexible, and cost-effective security solutions for schools, municipalities, and other non-profit groups. Joebox is constructed from solid-state parts, thereby reducing hardware failure and the risk of downtime. The needs of each institution vary; with this in mind, Joebox is adaptable to the specific requirements of your institution. At MECnet, we are well aware of your limited technology and staff resources, which is why the new Joebox is designed to decrease your support costs while maximizing your protection and reliability.

We also offer Sophos UTM Security and Control Appliance (formerly known as Astaro and Dell's SonicWall.

Web Hosting is provided as part of our Wrap-Around Services to all Internet customers or can be purchased separately.

Features

- 2 GB Disk Space
- FTP
- HTACESS (with MECnet Email Account)
- PHP
- PERL
- Generic CGI
- MySQL (for Dynamic Content such as WIKIs,Forums, Blogs and Data Storage)
- DNS Management
- Nightly backups
- Multiple users with varying permissions
- No bandwidth quotas
- Open Source CMS (including but not limited to Joomla, Drupal, Moodle & WordPress)

E-Mail and E-Archiving Services:

In today's world E-Mail has become a preferred method of contact and is now a necessity. MECnet offers two types of E-Mail: customers can choose our Portal Service or Hosted Exchange. We also offer split domain services to meet your exact needs.

MECnet's E-Archiving Service provides real-time archiving of all delivered mail in its original format that can be restored in an acceptable time frame per the customer's request. Our E-Archiving Service comprehensively addresses the requirements for regulatory compliance, legal discovery, and e-mail management – collectively reducing the risks and limiting the liability organizations face with e-mail systems in today's environment. The data is stored in a secure, central repository within MECnet's data centers and is readily accessible when needed.

Additional Offerings:

- Sophos Security
- Discovery Education
- Various CMS solutions

3. Services for Municipal and School Facilities Not Connected as CAIs

3.1. *Are you willing and able to connect to other municipal and school facilities in the Axia MassBroadband123 service area that are not designated CAIs and do not have a direct fiber connection to the network provided by the MBI? If yes, describe:*

Yes, MECnet does plan to serve municipal and school facilities in the *Axia MassBroadband123* area that have no fiber connection to MBI. In fact, we do today.

3.1.1. *Technology to be used (e.g. fiber, unlicensed wireless, licensed wireless, DSL, cable).*

Our plan will be to work with the customer to use the most cost-effective technology to provide connectivity back to a MECnet node or MBI access point. That technology may be switched Ethernet, cable company fiber, cable company broadband, dark fiber or even wireless.

3.1.2. *Expected upload and download speeds of each deployed technology.*

Technology	Upload	Download
Switched Ethernet	10-50-100-1 gig	10-50-100-1 gig
Cable Fiber	10-50-100-1 gig	10-50-100-1 gig
Cable Broadband	~12 - ~100	~12 - ~100
Dark Fiber	Unlimited	Unlimited
Wireless	~100	~100

3.1.3. *Describe infrastructure build requirements and associated one-time or recurring cost to municipality/school.*

MECnet has extensive experience in building infrastructure to municipalities and schools;however, there will be costs. Construction charges may well be applicable to any of the above technologies. Costs are dependent on the technology used, distances involved, bandwidth required and, potentially, rights of way or roof rights.

3.1.4. *Identify end user equipment needed to make a connection and associated one-time or recurring cost to municipality/school.*

There are a host of end user equipment products in the market place. The routers, firewalls and other layer 3 equipment selected will depend upon the needs of the network and the needs of the user. For example, if a customer uses one product in their school systems now, they may want a product from the same manufacturer as long as it meets MECnet network needs. Prices, both OTC and maintenance, will vary.

4. **Services to Residential, Commercial and Industrial Users**

4.1. *Will your company offer services to non-CAI designated customers? If yes, describe the customers in the community to be offered services (e.g. resident, commercial, etc.).*

MECnet can provide services to non-CAI designated customers, however, as a non-profit, we normally limit our activity to state organizations and departments, municipalities, schools, and other non-profits.

4.2. *Describe the technology (e.g. fiber, licensed wireless, unlicensed wireless, DSL, cable, etc.) to be used.*

Our plan will be to work with the customer to use the most cost-effective technology to provide connectivity back to a MECnet node or MBI access point. That technology may be switched Ethernet, cable company fiber, cable company broadband, dark fiber or even wireless.

4.2.1. *Identify expected end user upload and download speeds for each broadband technology deployed.*

Technology	Upload	Download
Switched Ethernet	10-50-100-1 gig	10-50-100-1 gig
Cable Fiber	10-50-100-1 gig	10-50-100-1 gig
Cable Broadband	~12 - ~100	~12 - ~100
Dark Fiber	Unlimited	Unlimited
Wireless	~100	~100

4.2.2. *Describe the infrastructure build requirements to provide service and how they will be financed.*

Each job is different in terms of construction costs (i.e. who will pay the costs, how the project is financed, etc.). There is no "one-size-fits all" solutions technology used, costs and time frames must all be developed on a case-by-case basis.

4.2.3. *Describe the timing of any infrastructure build including whether a community must guarantee a take rate or conduct a community aggregation.*

No, we require no take rate or community aggregation. Any timing issues are based on the needs of the community or individual customers and construction work to be performed.

4.2.4. *Identify one-time or recurring infrastructure and/or equipment costs for customers.*

MECnet has built infrastructure across the Commonwealth. There are few common denominators. One-time or recurring infrastructure costs are based on the scope of the project.

4.3. *Describe the services to be offered (e.g. telephony/voice, internet/broadband, data, cable).*

Services offered are internet broadband and data as defined in the ITT46 Cost Tables.

4.4. *Specifically identify by municipality the geographic service areas your company is interested in serving. Identify distance, geographic or other constraints that will limit service availability in any community identified.*

As previously stated, MECnet plans to continue to serve the entire Commonwealth of Massachusetts, including Western Mass., as we do today, now with the use of Axia/MassBroadband123 as an additional infrastructure vendor.

4.5. *Is there any obligation that the municipal government or other public organization assists in marketing the service? If yes, describe the criteria that must be met to prompt the deployment of services to unserved areas.*

No. We require no commitment from the local, municipal governments.

5. **Representative Pricing (optional but preferred)**

5.1. *Provide typical monthly pricing for one line of unlimited local and long distance intra and interstate telephony/voice service.*

MECnet does not offer voice services.

5.2. *Provide typical monthly pricing structures for 10 Mbs and for 100 Mbs of internet broadband service offered.*

Please refer to page 14 for pricing information.

5.2.1. *CAIs*

Please refer to page 14 for pricing information.

5.2.2. *Municipal and School Facilities Not Connected as CAIs*

MECnet treats CAIs and non-CAIs similarly with the exception that non-CAIs will pay for the connection from the MBI network to their premises. This may or may not include licensing fees, make ready work on poles not under agreement with MBI, police details, etc.

Please refer to page 14 for pricing information.

5.2.3. *Residential, Commercial and Industrial Users*

MECnet serves state agencies, schools, municipalities and other non-profits. We have no plans to serve industrial or residential users.

5.3. *Indicate any potential bundling and/or term discounts.*

MECnet often offers discounted services through Operational Services Division (OSD) *Save Smart* program. None are being offered specifically for Western MA at this time.

MASS Broadband Services

Description of Product or Service	Total Monthly Cost
5 Mbps Internet Service Bundle	$275.00*
10 Mbps Internet Service Bundle	$550.00*
20 Mbps Internet Service Bundle	$1,000.00*
NRC - Standard Installation	**$500**

Pricing includes Transport and Bandwidth

Description of Product or Service	Total Monthly Cost
20 Mbps Transport	$300.00**
100 Mbps Transport	$750.00**
1 Gb Transport	$1,700.00**
10 Gb Transport	$8,500.00**
NRC - Standard Installation	**$500**

*** Pricing does not include bandwidth. Internet bandwidth can be purchased at $35 per MB with additional discounts for 100Mbps or greater. Call for pricing.*

- Service subject to availability
- Additional site specific engineering and extension costs may apply. Quote will be provided after a site survey.
- Additional equipment may be necessary for complete installation
- Additional equipment will be necessary for security & filtering
- (i.e. Joeboxv3, SonicWall and Sophos UTM)
- MECnet is an approved vendor on State Contract ITT46 Network Services (Categories 2 and 4). MBI services listed on the following tabs: 2.7 Ethernet and 2.11 Internet Access.

Merrimack Education Center
Service Level Agreement

MECnet, division of Merrimack Education Center

This Service Level Agreement (SLA) documents MECnet's commitment to provide high quality connectivity for our valued customers.

1. **MECnet's target service objectives are:**
   Network availability of 100% of the time. This excludes any scheduled maintenance that causes a disruption in services.
   a. Network Latency Average: MECnet's network architecture is designed with a network latency objective of less than 15ms as defined as the average roundtrip transmission delay from the gateway router (customer) to the core backbone router (MECnet gateway router/Monitoring system) over a month period.
   b. Network Latency Maximum: MECnet's network architecture is designed with a network maximum objective of less than 45ms as defined as the maximum roundtrip transmission delay from the gateway router (customer) to the core backbone router (MECnet gateway router/Monitoring system) averaged over a month period.
   c. Packet Loss Guarantee: Engineering design objective for packet loss of under 0.03% as defined as the packet loss between the gateway router (customer) to the core backbone router (MECnet gateway router/Monitoring system) measured as an average per day.
   d. Jitter Guarantee: MECnet's network architecture is designed with a jitter guarantee that jitter shall not exceed 10 msec for more than 0.1% of service time in a calendar month and jitter shall not exceed 0.5 msec, measured as an average per month. Jitter is defined as the variation in delay for packet transfers between the Customer's site and the core backbone router (MECnet gateway router/Monitoring system).

2. **Scheduled Maintenance**
   Planned down times will be scheduled with a minimum three week notice to the Customer. Broadcast email messages will be sent to all customers and notices will be posted on MECnet's website, http://www.mecnet.net/support.cfm.

3. **Emergency Restoration**
   Un-expected problems do occur that require emergency restoration of services. When emergency restoration is required, MECnet will provide as much lead-time as possible, and will always strive to minimize the impact on customers.

4. **Mean Time To Repair (MTTR)**
   MECnet strives to restore customer services in a timely manner. In the event that we need to dispatch one of our field service technicians, our goal is to achieve a 2-hour response to site, MTTR of four hours. Repair times are contingent on MECnet having prompt access to the necessary equipment and infrastructure at the customer location. Problems that require technicians to dispatch identified

after 4:00 p.m. will be scheduled first call on next business day. On occasion, conditions that are beyond MECnet's control may cause reasonable and understandable delay in MTTR. Examples of such conditions include acts of God, war, terrorism, and severe weather conditions.

4. **Performance Guarantee Credit Structure and Amounts**
   Network Outage Definition: Credits are based upon network unavailability (after CPE is eliminated). Unavailability in a calendar month consists of the total number of minutes that MECnet's network was not available, including unavailability associated with any maintenance at MECnet's hub to which the Contracting Department's circuit is connected other than for Scheduled Maintenance during non-business hours.
   a. Network Outage Credit: For each hour of Network Unavailability or 15 minute portion thereof in any calendar month, the Customer's account shall be credited for that same amount of downtime of their monthly recurring charge for the affected service.
   b. Network Latency Average Credit: If MECnet fails to meet the Network Latency Average in any calendar month, the Customer's account shall automatically be credited 15% of the monthly recurring charge for that month.
   c. Network Latency Maximum Credit: If MECnet fails to meet the Network Latency Maximum in any calendar day, the Customer's account shall automatically be credited one thirtieth of the pro-rated monthly recurring charge for that month.
   d. Packet Loss Guarantee Credit: A credit of the pro-rated charges for one thirtieth of the monthly recurring charge shall be applied to the customer's account for each day that the Packet Loss guarantee is not met.
   e. Jitter Guarantee Credit: A credit of 10% of the monthly recurring charge shall be applied to the account of the Customer for each month that the Jitter guarantee is not met.

5. **Exclusions**
   Exclusions include Scheduled Maintenance, or any unavailability due to:
   a. Outages related to customer responsibilities as defined in the contract and outages beyond MECnet's network.
   b. Problems related to the customer's local area network (LAN) or any service failure caused by power outages in customer's location or acts of hacking or denial of service by a third party attacking MECnet network or the customers, acts of God and terrorism.
   c. Applications, equipment or facilities under the control of the Customer.

7. **Monitoring**
   MECnet's network availability target is 100% and the system and network is monitored on a 24-hour / 7 days per week basis. In the event of a major service outage, our system alarms automatically notify our Support Staff about the problem.

8. **Performance Reporting**
   MECnet's performance reporting is maintained on our backbone monitoring system and can be provided via email on a weekly basis or accessed through a web browser, secure customer account access 24-hour / 7 days per week
   a. Reporting includes: SLA metrics, MECnet contact information, and access to MECnet's trouble ticket system.

9. **Notification**
   a. MECnet provides fault notification for the devices that provide network access to the Customer. MECnet's Technical Support will create a trouble ticket and will notify Customer's designated points of contact within 15 minutes of MECnet's determination of a service failure. MECnet will notify Customer's designated points of contact via multiple methods of contact, e.g. telephone, email, pager as mutually agreed with Customer.

10. **Technical Support**
    For technical information or assistance of a non-emergency nature during regular business hours (7:00 -4:30), contact our Technical Support at (978) 275-1600 option 1 or by email at support@MECnet.net.

11. **Emergency Support Guidelines**
    A customer can report any service problem to our Network Operation Center (NOC) 24 hours a day, 7 days a week. The telephone number is (978) 275-1600, option 1. Before calling, please have the following information available so that your call can be handled more efficiently:
    a. Customer name
    b. Name of caller and call back information
    c. Location of problem and circuit id
    d. Type of problem
    e. A detailed description of the nature of the call

12. **SLA Amendments**
    MECnet may revise, update, or improve this SLA, from time to time, as required and it is expected that revisions to this SLA may include, but are not limited to, performance objectives, definitions, process improvements, SLA wording to improve usability, etc.

Attachment B

Merrimack Education Center

101 Mill Road, Chelmsford, MA 01824
Phone: (978) 322-2300   Fax: (978) 322-2399
www.mec.edu

Invoice

Date	Invoice #
4/1/2013	7037

Bill To:

Customer Name
Customer Address

Due Date
5/1/2013

P.O. No.	**MEC Rep**

Item	Description	Qty	Unit Price	Total
SES 10 MB	MECnet SES 10Mbps Internet Service			0.00

	Total	**$0.00**

Merrimack Education Center
Making the Connections to Educational Technology

Attachment C

Merrimack Education Center, Incorporated

Financial Statements

June 30, 2011 and 2010

Independent Auditor's Report

To the Executive Board of
Merrimack Education Center, Incorporated

We have audited the accompanying statements of financial position of Merrimack Education Center, Incorporated, (non-profit organization) as of June 30, 2011 and 2010, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Merrimack Education Center, Incorporated as of June 30, 2011 and 2010, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Anstiss + Co, P.C

Anstiss & Co., P. C.
May 4, 2012

AUDIT
TAX
ADVISORY SERVICES

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