Chamber Review AUGUST 2022

Your State Capital Chamber of Commerce News



Gary Tasker and Jennifer Tasker Pfeifer of Tasker Landscaping, LLC are longtime supporters of the Chamber's annual Funds for Education Golf Tournament.

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Visit Concord NH

Our tourism platform has a wide audience! In the past 90 days, our blog traffic has increased by 13% and our Facebook and Instagram has reached 13,300 people. We've also received an influx of travel info requests; we'll be mailing nearly 1,300 postcards across the country. Go to visitconcord-nh.com to check out some of our recent blog posts. We featured New Hampshire Doughnut Company, LLC (pictured below) in "8 places to find gluten-free pastries in Greater Concord."

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Golfers support local students learning real-world skills

Early in the morning on Wednesday, August 3, golfers will line up at Beaver Meadow Golf Course, waiting for the shotgun signal, that kicks off, the Creat

signal that kicks off the Greater Concord Chamber of Commerce's 34th Annual Funds for Education Golf Tournament. Presented by NBT Bank, N.A., this sold-out event draws professionals from across the Capital Region. Although players love the City of Concord's beautiful course, delicious food provided by The 19th Hole at Beaver Meadow, and exciting games and contests that make this tournament memorable, the real reason this event draws so many sponsors, players and volunteers is because of the cause that it supports.

After more than two years of frequently disrupted educational environments, students are craving learning experiences outside of the classroom. Each year, the Greater Concord Chamber of Commerce presents two programs that offer real-world experiences for local students. These initiatives are made possible by the Annual Funds for Education Golf Tournament.

The Chamber's Business Grants for Teachers initiative funds projects that give students opportunities to learn life skills or gain workforce experience. These programs are designed by local teachers who best know their students' interests and needs. The Chamber has awarded over \$161,000 to local teachers through this program, and the funded projects have covered a wide range of topics. Students from Pembroke Academy experienced Spanish language immersion by collaborating with students from other schools to present a bilingual festival; Broken Ground School established a culinary program to teach students cooking skills and provide real-world examples for math and finance; Concord High School students honed literary skills through the "We are America" project that focused on history and personal storytelling. "It's important to support our teachers to expand outside their normal teaching practices in the classroom," said Sean Skabo of Bangor Savings Bank. As



Chair of the Chamber's Business and Education Committee, Skabo helps determine which grant applications will receive funding

from the Chamber. This committee prioritizes applications that support practical skill-building and connect students to business leaders in the community, where they can learn about different industries and career opportunities. "Thanks to all the participants in the golf tournament that make this happen," said Skabo.

Another Chamber educational program is focused more deeply on students' connections to area business leaders. Capital Area Student Leadership (CASL), generously underwritten by Northeast Delta Dental and supported by the golf tournament, is a highly-immersive program for high school sophomores to meet local professionals and civic leaders, develop leadership skills, and travel outside of the classroom to explore key businesses and government buildings. "[CASL] brings together students from different schools and backgrounds to learn how to work together towards a positive future," said program committee Chair Beth Mulleavey of Bangor Savings Bank. This unique leadership program has inspired over 725 graduates to investigate job opportunities and career paths with local industry leaders. "I enjoyed talking to the business owners because I felt like I really benefited from hearing how they got to where they are now," wrote a student in the 2022 program. Mulleavey continued, "CASL encourages students to use their voice in helping Concord continue to have a thriving downtown."

Both CASL and Business Grants for Teachers would not be possible without eager golfers ready to tee off for a cause at the Chamber's annual tournament. Players take their time enjoying the day on the course—stopping for gyros generously donated by NBT Bank, N.A., hot dogs prepared by Duprey Hospitality, LLC, snacks served by Servpro of Concord, and drinks provided by The 19th Hole at Beaver Meadow, New Hampshire Distributors, LLC, Concord Craft Brewing Company, LLC and Coca-Cola Beverages Northeast. (Continued on page 2)

WELCOME new members!

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Business After Hours with Breezeline

Tuesday, August 9 from 5:30-7 p.m. The Red Blazer Restaurant, 72 Manchester Street \$7 Members in advance / \$10 members at the door



Join us at The Red Blazer Restaurant for a special networking event with Breezeline! Breezeline is one of the nation's largest cable and internet operators, and is actively connecting the Greater Concord region to a lightning-fast Fiber-to-the-Home (FTTH) network. Get to know the Breezeline team, and learn more about how these new symmetrical internet speeds can make your virtual meetings, access to remote work, and day-to-day office tasks a breeze. The Red Blazer will provide delicious hors d'oeuvres and your favorite beverages to enjoy while meeting fellow business leaders at this lively networking event. Learn more and register online at concordnhchamber.com/key-events.



Concord Young Professionals Network (CYPN) Block Party

Wednesday, August 17 from 5:30-7:30 p.m. at Bicentennial Square

Join CYPN for a networking party in the heart of downtown Concord! Grab a drink,

listen to music, and play cornhole while meeting new friends in a fun, casual atmosphere. Admission is complimentary, food and drinks will be available for purchase. This event is sponsored by Merrimack County Savings Bank. Learn more and register online at concordnhchamber.com/key-events.

Golfers support local students

(Continued from page 1) Many of the tournament contests are free, with special prizes for hole-inone winners—a \$1,000 shopping spree from Viking House or Hilltop Consignment Gallery, a 1K diamond from Capitol Craftsman & Romance Jewelers, and a brand-new vehicle from Banks Chevrolet-Cadillac, LLC. Players can choose to contribute further by participating in the air cannon contest, "Vegas Hole", tournament raffle, or by purchasing a VIP Golfer Kit that includes extra opportunities to get ahead of the competition.

The tournament culminates in a lively BBQ-style luncheon, with awards presented to first, second and third place winners, along with longest drive, straightest drive, putting green contest champions and more. The luncheon is a great opportunity to network with fellow players and thank the generous sponsors that make the Chamber's educational programming possible.

Thank you to our major sponsors: NBT Bank, N.A.; Mason + Rich, Professional Association; Merrimack County Savings Bank; Servpro of Concord; The NHHEAF Network/EDvestinU; Orr & Reno, PA; Ledyard National Bank; Unitil; Bar Harbor Bank & Trust; Elm Grove Properties; CheckmateHCM; The H.L. Turner Group Inc.; and Northeast Delta Dental.

Green sponsors: Capitol Yard Works LLC; Nathan Wechsler & Company, PA; Franklin Savings Bank; Edward Jones Investments Offices of Ray Burstein and Simon Keeling; Felicia Saucier of Movement Mortgage; Lumber Barn and New Hampshire Distributors, LLC.

Tee sponsors: Irish Electric Corp.; Belletetes, Inc.; Chappell Tractor Sales; Concord Housing + Redevelopment; Davidson & Stone, PLLC; Rockingham Turf Care Inc.; Grappone Automotive Group; Servpro of Concord; Sugar River Bank and Tasker Landscaping, LLC.

Contributing sponsors: The 19th Hole at Beaver Meadow; Binnie Media; Coca Cola Beverages Northeast; Cole Gardens; Ridgelight Studio; R3vCom; ConcordTV, Your Community Media Center; Davis & Towle Insurance Group; Duprey Hospitality, LLC; Makris Lobster & Steak House; New Hampshire Print & Mail Services and Stitches NH Inc.

To learn more about the Funds for Education Golf Tournament, and the educational programming that it supports, visit **concordnhchamber.com/golftournament**.



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BUSINESS FOCUS: Four "musts" when evaluating PFAS at your site

By Krystina Lincoln, GIT, Project Geologist, Nobis Group

Deciding to begin a Site Investigation for Per- and Polyfluoroalkyl substances (PFAS) can be a worrisome proposition for any property owner or facility manager. Frequently referred to as "forever chemicals", PFAS are man-made compounds found in many consumer products, manufacturing processes, and aqueous film forming foams (AFFF) used for firefighting. While phaseout of PFAS has been underway for the last few decades, PFAS have been widely used since the 1950s, so their presence and impact is far reaching. This guide provides four "musts" when evaluating PFAS at your site.

Conduct a "Deep Dive" into historical site use

PFAS compounds can have many sources. Conduct a "deep dive" into historical uses at the site by reviewing state/municipal records early on to identify any manufacturers or businesses that may have worked with PFAS-laden materials. If the presence of PFAS is suspected at the site, potentially impacted areas should be contained and identified. For instance, was fire training conducted in the rear parking lot? Is there a leach field that received discharge from a floor drain on a production floor?

Carefully consider your analytical methods

Given the low required reporting limits and complex nature of PFAS analyses available, commit sufficient time to read the regulations and to fully understand the analytical methodologies. At this stage, a great deal of proactive communication and planning with the analytical laboratory as well as other project stakeholders is critical. It's important to understand that each analytical method offers different, but overlapping, lists of PFAS compounds, so care must be taken to comply with the methods accepted by each state regulatory agency.

Avoid cross-contamination risks in the field

When conducting a PFAS-focused investigation at your site, it's critical that any PFAS reported in the samples accurately represents the concentrations in site soil, groundwater, and/or surface water. Cross-contamination introduced during sampling will produce inaccurate results. PFAS compounds have been detected in many common products used during an environmental investigation including new clothing, rain gear, some sunscreens, waterproof field notebooks, and Polytetrafluoroethylene

(PTFE)-based materials. While great care must be taken to prevent cross-contamination when collecting traditional environmental samples, an additional level of caution needs to be utilized when sampling for PFAS due to the presence of PFAS in many everyday items. PFAS containers should be collected before any others in a sampling suite, to minimize cross contamination.

Any suspected PFAS containing products should be kept far from the sampling area, or off-site if possible.

Off-site PFAS sources must be considered

After sample results come in, and PFAS are found at your site, a valuable exercise is to carefully evaluate potential offsite sources. While not always conclusive, individual PFAS sources generate a different "signature", or balance, of PFAS compounds. For example, AFFF use can create a PFAS signature with significant Perfluorooctanoic acid (PFOA), Perfluorooctanesulfonic acid (PFOS), and Perfluorohexanesulphonic acid (PFHxS), compared to other analyzed compounds. Even at the same AFFF impacted site, PFAS signatures may differ based on the "generation" of AFFF deployed in certain areas at the site. Signature evaluation may prove important when developing a conceptual site model in an industrialized area where multiple potential sources of PFAS are present.

As Project Geologist at Nobis, Krystina conducts municipal, state, and federal file reviews to assist in the compilation of data and information for the investigation or remediation of projects as well as performs on-site direction of subsurface drilling explorations, excavations, and soil sampling.

Nobis Group[®] is a cohesive team of over 75 professionals with expertise in engineering and science. As active participants in the communities where we live and work, Nobis Group[®] is committed to creating safer, healthier, and more viable environments.



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BUSINESS FOCUS: Advertising on social media

By Jacob Rhodes, Esq., Cleveland, Waters and Bass, PA

With the explosion over the past five years of digital and influencer marketing, fueled recently by TikTok and in the past by Instagram, businesses need to be wary of intellectual property infringement when advertising on social media platforms. Intellectual property infringement is when intellectual property is used without the permission of the holder of a copyright, trademark, or patent. In social media advertising, copyright infringement is the most common type of infringement.

The most effective way to limit exposure is to use self-created content or licensed content. While a business might utilize this process for traditional advertising formats, there are separate concerns when using social media. As with traditional advertising formats, you must own, or obtain a license, for all content posted to your social media accounts. It's best to treat all content as protected under copyright or trademark law unless you have created the content; be mindful, however, that content you create could violate trademark law if it contains a trademark, such as the Disney logo.

The risk of exposure to legal liability is increased by using content created by another account which reviews or spotlights your business in some way. For example, if a user posts a review of your product, you can only use that post according to the functional features of the app or website. Using Instagram as an example, you can share another account's post on your "story". However, you cannot make a copy of that post and post it to your own account, as if you were the creator; even if you provide credit, it is still considered copyright infringement. Although you can use the app's or website's features, it is still best practice to obtain permission from each user to share or otherwise use the content that user created in addition to ensuring that the user owns the intellectual property.

social media (think TikTok or Instagram "Reels"), another major issue is platform provided



music libraries. For those unfamiliar, TikTok provides a library of music clips for non-commercial users and provides a separate library for commercial use. The non-commercial library is not available for commercial use, and a business which uses the non-commercial library risks its accounts being banned for copyright infringement as well as liability for the copyright infringement.

While intellectual property infringement can result in significant liability, the more likely scenario is deplatforming. This is when you lose access to your account. This can occur on any site, but the most common are social media and ecommerce. The typical social media or ecommerce site will use a variation of a strike system where your account will be limited and eventually banned after a certain number of infractions. These infractions typically come from takedown notices received from the social media or ecommerce site, based on allegedly infringing content. Assuming you are relatively cautious in posting content by clearing the intellectual property first, it is highly unlikely that you will receive any "strikes" for intellectual property violations. However, if content is reported for infringement, each platform will apply different procedures for resolving that report.

Overall, it is best practice to consult an attorney as the specific process for dealing with intellectual property infringement will change depending on the social media platforms you use.

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CLEVELAND, WATERS AND BASS, P.A. Attorneys at Law

Jacob Rhodes, Esq. is an associate at Cleveland, Waters and Bass, PA focusing his practice on litigation matters including trademark and unfair competition disputes, land use, zoning, and election law.

Cleveland, Waters and Bass, PA is a preeminent law firm widely recognized for its statewide practice. The firm's practice areas include business and employment law, real estate, trusts and estates, commercial litigation, personal injury law and criminal law.



SAVE THE DATE

For our 16th annual Champions for Mental Health Awards on Tuesday, October 25th from 5:30-7pm at the Bank of NH Stage.

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With the rise of audio and video based

BUSINESS FOCUS: IRS contemporaneous tax documentation

By Alyssa Hodges, CPA, Mason + Rich, Professional Association

Contemporaneous is a unique word, and it's one that doesn't come up often in conversation unless you're a nerd like us or you happen to find yourself involved in an IRS audit. If that happens, you may wish you had continued to read this article. Better to be safe and keep reading just in case.

So what exactly does contemporaneous documentation mean? It means that the records to support the income, credit or deductions on your tax return are created at the time the event happens, not at the time of the audit. These types of documents include receipts, invoices, travel logs, legal documents, contracts and agreements, employment records, and really anything that can be used to support the income, credits or deductions on your tax return. But they must be created at the time of the event, not when the IRS asks for them. Recreating a mileage log from two years ago may not seem like a big deal now, but trust me, it will feel like an impossible task. Additionally, it may not be accepted as legitimate documentation since you are creating it after the fact. If that happens, then your deduction may be denied. This is very bad news, particularly when these could have been legitimate expenses if only your documentation had been contemporaneous.

Now I would never claim to understand the logic of the IRS, but there are certain audit areas that are typically scrutinized more closely. Did I say mileage already? What about meals? And that ohso-tempting home office deduction? These can all be legitimate deductions but because they have been abused by some bad actors, the IRS tends to take a closer look and ask for what? Contemporaneous documentation!

As you can see, maintaining contemporaneous documentation can be the difference between a "successful audit" or being hit with an unexpected tax bill. And it won't be just the recalculated tax you owe. The amount due could include years of interest and penalties tacked on for underpayment of taxes. However, here's the good news: Maintaining contemporaneous documentation does not need to be complicated. In fact, it's made easier with the use of technology and embracing some simple habits. Here are a few tips and tricks we can offer you:

Mileage: Download an app to track your mileage when you drive for business or other deductible purposes. Many apps will track your route and you can record a note with the reason for the trip. Not tech-savvy? The easiest option with paper is to keep a notebook in your car so you can jot down your mileage at the end of each trip and add a brief note.

Meals: Save your receipts and write a quick note about the business purpose on each one. Assuming you have separate software to track your activity, throw your receipt in with your files (or your trusty shoebox) in case you ever get audited.

Sometimes you are required to track the amount of time you devote to an activity, think rentals. There are many ways to do this but a simple chart is all you need. If you're tracking hours worked on a rental property and you do all of the activity yourself you could keep the log in your home office and jot a quick note each night you worked on the business, make a note of the date, the activities done that day, and hours worked that day.

Obviously these tips don't cover every scenario, but hopefully they give you a place to start. If you have additional questions, we invite you to contact us to discuss contemporaneous documentation for your specific situation. As you can see, we really like the word!

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Alyssa Hodges, CPA is the Assistant Business Tax Manager at Mason + Rich. She has been with the firm since 2016 and has 10 years of experience in public accounting. Alyssa works closely with the firm's more complex business clients and also keeps a close eye on New Hampshire tax law changes impacting the firm's clients. She also enjoys researching new and/or complex tax issues such as economic nexus requirements which impacts state income tax reporting for business owners.

Mason + Rich, Certified Public Accountants is a trusted advisor and ally for consulting, tax and audit clients with a focus on results. They proactively look for opportunities that turn your money into wealth. They also make the process enjoyable, maybe even a little fun, while making lots of little green men work smarter and harder for you.



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I-93 Meeting with Board

August 9 (Tues) 8:30am

Cleveland, Waters and

Business After Hours

with Breezeline

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MEETING **CALENDAR**

August **Creative Concord**

Zoom

Course

Beaver Meadow

August 9 (Tue) 5:30pm Committee The Red Blazer Restaurant August 2 (Tue) 8:30am

Executive Committee August 10 (Wed) 8am **Golf Committee** Zoom August 2 (Tues) 5:30pm Concord Young Beaver Meadow Golf

Professionals Network (CYPN) Networking **34th Annual Funds** August 17 (Wed) 5:30pm for Education Golf **CYPN Steering** Tournament August 3 (Wed) 8am

Committee August 22 (Mon) 4pm

September

Creative Concord Committee Sept. 6 (Tue) 8:30am

Zoom LGC Steering Committee Sept. 7 (Wed) 8am

Ambassadors Committee Sept. 7 (Wed) 4pm

Chamber Connections Sept. 8 (Thurs) 7:30am

Leadership Greater Concord (LGC) Session Day Sept. 9 (Fri) Retreat

Business After Hours Sept. 13 (Tue) 5:30pm Kimball Jenkins, Inc.

Executive Committee Sept. 14 (Wed) 8am

Zoom **Monthly Forum** Sept. 15 (Thur) 7:30am

Holiday Inn Leadership Greater Concord (LGC)

Session Dav Sept. 21 (Wed) History, Arts, Culture & Community

Chamber Connections Sept. 22 (Thurs) 7:30am **Concord Young** Professionals Network (CYPN) Networking Sept. 21 (Wed) 5 :30pm

Board of Directors Sept. 22 (Thurs) 8am **Capital Arts Fest**

Sept. 24-25 (Sat & Sun)

CYPN Steering Committee Sept. 26 (Mon) 4pm

Business BEFORE Hours at Christ the King Parish Sept. 28 (Wed) 7:30am

Meet Your Chamber Sept. 28 (Wed) 12pm

Nominate an outstanding citizen who has served the community

Each year, we recognize an individual who has made a positive impact on the Capital Region and demonstrated exceptional leadership qualities throughout their professional career or lifetime of volunteer activities. Do you know someone who fits this description? Submit your nominations for 2022 Citizen of the Year by Monday, September 19 online at concordnhchamber.com/key-events. We'll honor the award recipient at our Annual Meeting on Wednesday, November 2. This event is presented by Merrimack County Savings Bank.



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Visitor Center Art Gallery

Catch Lesley Morgan's exhibit "Live Free and Re-Create" until August 19 in our office at 49 South Main Street. After that, "The Color Red" will display abstract

paintings by Barbara Mata. Shown here, "Shattered" illustrates how red can dominate the space it occupies in a work of art. Our gallery exhibits are presented by New Hampshire Art Association.

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