

**KREITZMAN & KREITZMAN**  
CERTIFIED PUBLIC ACCOUNTANTS

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June 23, 2010

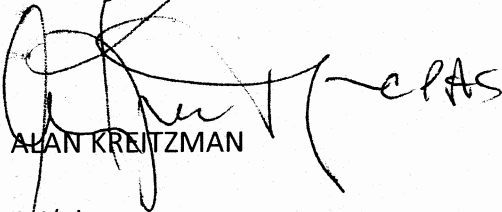
AICPA Peer Review Program  
LaShaun King, Technical Manager  
220 Leigh Farm Road  
Durham, NC 27707-8110

I am a member of the AICPA for over 40 years. I am a practicing partner of an accounting firm in the Long Island, Metropolitan New York area, employing 7 (5 CPAs). I am also a full time tenured accounting professor at a local university on Long Island for over 30 years.

I believe that the peer review relationship currently permitted by paragraph 159 is appropriate and there will be no conflict of interest if the developer of Quality Control maintains and performs peer review

Very truly yours,

Kreitzman & Kreitzman, CPAs



ALAN KREITZMAN

AK/eh