

System Review Report

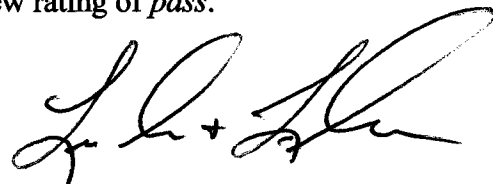
September 4, 2009

To the Shareholder
Stuart G. Lang CPA, P.C. and the National Peer Review
Committee of the American Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Stuart G. Lang CPA, P.C. (the firm) in effect for the year ended December 31, 2008. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Stuart G. Lang CPA, P.C. in effect for the year ended December 31, 2008, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency*, or *fail*. Stuart G. Lang CPA, P.C. has received a peer review rating of *pass*.

A handwritten signature in cursive script, appearing to read "Linder + Linder", is positioned at the bottom right of the page.

Peer Review Program

October 8, 2009

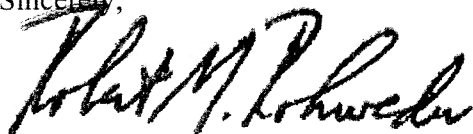
Stuart G Lang, CPA
Stuart G. Lang CPA, P.C.
2303 Grand Ave Ste 200a
Baldwin, NY 11510

Dear Mr. Lang:

It is my pleasure to notify you that on October 7, 2009 the National Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is June 30, 2012. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,



Robert Rohweder
Chair—National PRC
nprc@aicpa.org 919 402-4502

cc: Thomas Linder, CPA

Firm Number: 10106270 Review Number: 278090