

Harvey I. Milhiser, P.A. / Certified Public Accountant

December 23, 2007

Christopher E. A. Scholtes, CPA
C.E.A. Scholtes & Associates
Certified Public Accountants
607 Overbrook Road
Baltimore, MD 21212

Dear Chris:

You, Christina and your wife are very warm, personable, friendly and very professional with a low key approach.

Christina was extremely helpful, cooperative and very good in preparing everything for your firm's peer review.

Your firm's financial statements and workpapers that I reviewed are very professional in both appearance and content and complied with the standards of our profession.

I am emailing and attaching a copy of your unmodified system peer review report. I have emailed everything required to Mary Beth Halpern at the MACPA. You should email or mail her a copy of the report before January 17. Her email address is marybeth@macpa.org . You can print out as many copies of the peer review report as you need for your firm.

Thanks again for the opportunity to perform your firm's system peer review.

I look forward to working with you and everyone else again.

I wish you and your staff and their families' health, happiness, love, peace and success throughout the years.

Sincerely,



Harvey I. Milhiser, CPA