

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

January 26, 2011

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

Dear Chris:

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 pass system peer review report. I have emailed everything required to Mary Beth Halpern at the MACPA. You do not need to send a copy of the report to the MACPA any more. You can print as many copies of the peer review report as you need.

You should not publicize the results of the peer review until you receive a letter from the MACPA.

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