



January 9, 2008

Certified Public Accountants
Financial Planning
Political Services

SCOTT & CRONIN LLP SUCCESSFULLY COMPLETES PEER REVIEW

Scott & Cronin LLP

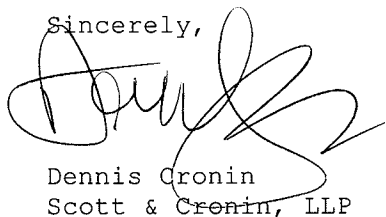
The partners of Scott & Cronin, LLP are pleased to announce the successful completion of an independent peer review of our Accounting and Auditing practice. The reviewer issued an unqualified report on Scott & Cronin LLP's quality control system, the highest possible rating for peer review.

Our peer review was conducted by another independent CPA firm who is approved by the California Peer Review Committee and is qualified under the program's requirements for service as a reviewer. The reviewer first determined that we have an adequate quality control system, and then checked to see that professional standards were followed in a representative sample of our accounting and auditing engagements. After thorough study of our policies and procedures, the reviewer concluded our firm complies with the stringent quality control standards established by the AICPA. A copy of the report on the results of the review is available upon request at info@thinkcpa.com.

This review was undertaken as a condition of membership in the American Institute of Certified Public Accountants (AICPA). The AICPA peer review is a program of unprecedented scope in the CPA profession or any other and requires members in public practice to participate in a practice-monitoring program. Our participation in peer review demonstrates our firm's desire to measure up to the profession's high standards of professionalism and our commitment to maintaining and improving the quality of our practice.

We are proud of our peer review results and would be happy to answer any questions you might have.

Sincerely,



Dennis Cronin
Scott & Cronin, LLP

DC/tr

330 Encinitas Blvd, 101
Encinitas, CA 92024 3723

Voice 760 632 3600

Fax 760 632 3601