

February 11, 2015

Herbert I Berkowitz, CPA  
William E. Howe & Co.  
105 Chesley Dr  
Media, PA 19063

Dear Mr. Berkowitz:

It is my pleasure to notify you that on February 3, 2015 the PICPA/DSCPA/VISCPA Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is January 31, 2018. This is the date by which all review documents should be completed and submitted to the administering entity. If your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

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

Sincerely,



Heather I Reimann, CPA  
Manager

cc: Claude W Spiron

Firm Number: 10100441

Review Number 368366

Letter ID: 959789