



February 08, 2018

Herbert Berkowitz  
William E. Howe & Co.  
105 CHESLEY DR, 1st floor  
MEDIA, PA 19063-1754 1754

Dear Herbert Berkowitz:

It is my pleasure to notify you that on February 08, 2018, the Pennsylvania Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is January 31, 2021. 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.

Thank you for your cooperation and support of the profession's practice-monitoring programs.

Sincerely,

A handwritten signature in black ink that reads "Heather Trower". The signature is written in a cursive, flowing style.

Heather Trower  
Technical Manager  
htrower@picpa.org 267-675-6253  
Pennsylvania Institute of CPAs

CC: Claude Spiron, Charles Bowes

Firm Number: 900010100441

Review Number: 551479



AICPA Peer Review Program  
PICPA Peer Review Program  
Administered by the Pennsylvania Institute of CPAs

Ten Penn Center  
1801 Market Street, Suite 2400  
Philadelphia, PA 19103

www.picpa.org  
peerreview@picpa.org  
(215) 496-9272