

Peer Review Program

Administered by the Washington Society of CPAs

May 29, 2008

Bradley W. Kirschner, CPA
Bradley Kirschner
3825 14th Avenue West
Seattle, WA 98119-1376

Dear Mr. Kirschner:

It is my pleasure to notify you that on May 27, 2008, the Engagement Review Committee accepted the report on the most recent peer review of your firm. The due date for your next review is May 31, 2011. This is the date by which all review documents should be completed and submitted to the administering entity.

Should you perform, or become engaged to perform, any engagements under the Statements on Auditing Standards, Government Auditing Standards or Examination engagements under the statements on Standards for Attestation Engagements, you must immediately notify us so we may determine if the firm should have a different due date that includes such engagements in accordance with the Standards for Performing and Reporting on Peer Reviews.

The Committee asked me to convey its congratulations to the firm on the results of your review. As you know, the reviewer's opinion was unmodified.

Sincerely,



Floyd J. Dunaway, Chair
Peer Review
Engagement Review Committee

cc: Marc G Bateman, CPA

Firm Number: 3712420

Review Number: 265169

Marc G. Bateman, CPA
A Professional Service Corporation

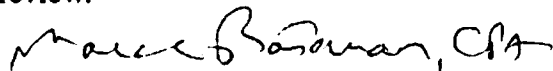
May 8, 2008

To Bradley W. Kirschner, PC

I have performed a peer review of a selected engagement (engagement review) of the accounting practice of Bradley W. Kirschner, PC, for the year ended November 30, 2007, in accordance with standards established by the Peer Review Board of the American Institute of Certified Public Accountants. Bradley W. Kirschner, PC, has represented to me that the firm performed no services under the Statements on Auditing Standards, *Government Auditing Standards*, the Statements on Standards for Attestation Engagements, or review or compilation engagements with full or selected disclosures under the Statements on Standards for Accounting and Review Services during the year ended November 30, 2007.

An engagement review consists of reading selected financial statements or information and the accountant's report thereon, together with certain representations provided by the firm on the engagements submitted for review, and reviewing limited working papers for the purpose of considering whether the financial statements or information and the accountant's report and the documentation appear to be in conformity with professional standards in all material respects. An engagement review also includes reading required representations provided by the firm, but does not provide the reviewer with a basis for expressing any assurance as to the firm's system of quality control for its accounting practice, and I express no opinion or any form of assurance on that system.

In connection with my engagement review, nothing came to my attention that caused me to believe that the financial statements or information and the related accountant's report submitted for review by Bradley W. Kirschner, PC, for the year ended November 30, 2007, did not conform with the requirements of professional standards in all material respects, and there was no documentation required for the engagement submitted for review.



Marc G. Bateman, CPA