

September 20, 2010

Margaret S Hesse, CPA
Lapp, Fatch, Myers & Gallagher, P. C.
2401 Professional Pkwy
Santa Maria, CA 93455

Dear Ms. Hesse:

It is my pleasure to notify you that on September 8, 2010 the California Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is March 31, 2013. 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,



Linda McCrone
Director
Peer Review Program

cc: Dawn Brenner, CPA

Firm Number: 10040498 Review Number 302651