

June 5, 2013

Daniel J Ruotolo, CPA
Ruotolo, Spewak & Co.
101 Chestnut Ave
Mount Laurel, NJ 08054

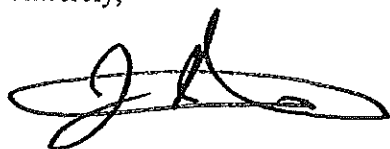
Dear Mr. Ruotolo:

It is my pleasure to notify you that on May 22, 2013 the New Jersey Peer Review Executive Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 2015. This is the date by which all review documents should be completed and submitted to the administering entity.

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

We have enclosed the peer review compliance form that must be submitted to the New Jersey State Board of Accountancy within 30 days of receipt of this letter, along with a copy of your firm's peer review report, letter of response if applicable, and a copy of this acceptance letter.

Sincerely,



James L Hardenberg, CPA, CGMA, CAE
Chief Learning Officer
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cc: B W Stubofsky

Firm Number: 10123753

Review Number 338499

Letter ID: 798354