

Peer Review Program

American Institute of Certified Public Accountants
Administered by the
New Jersey Society of CPAs

August 26, 2010

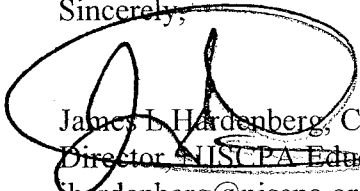
Steven L Levine, CPA
Levine, Jacobs & Company, L. L. C.
333 Eisenhower Pkwy
Livingston, NJ 07039

Dear Mr. Levine:

It is my pleasure to notify you that on August 23, 2010 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 June 30, 2013. 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.

Sincerely,



James L. Hardenberg, CPA, CAE
Director, NJSCPA Education Foundation, Inc.
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cc: Michael Massood Jr., CPA

Firm Number: 10093399 Review Number 304932