

SALMIN, CELONA, WEHRLE & FLAHERTY, LLP  
CERTIFIED PUBLIC ACCOUNTANTS

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The Directors  
Marvin and Company, P.C.

We have reviewed the system of quality control for the accounting and auditing practice of Marvin and Company, P.C. (the firm) in effect for the year ended July 31, 2008. A system of quality control encompasses the firm's organizational structure, the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of CPAs (AICPA). The firm is responsible for designing a system of quality control and complying with it to provide the firm reasonable assurance of conforming with professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance with its system of quality control based on our review.

Our review was conducted in accordance with standards established by the Peer Review Board of the AICPA. During our review, we read required representations from the firm, interviewed firm personnel and obtained an understanding of the nature of the firm's accounting and auditing practice, and the design of the firm's system of quality control sufficient to assess the risks implicit in its practice. Based on our assessments, we selected engagements and administrative files to test for conformity with professional standards and compliance with the firm's system of quality control. The engagements selected represented a reasonable cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. The engagements selected included among others, audits of Employee Benefit Plans and engagements performed under *Government Auditing Standards*. Prior to concluding the review, we reassessed the adequacy of the scope of the peer review procedures and met with firm management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion.

In performing our review, we obtained an understanding of the system of quality control for the firm's accounting and auditing practice. In addition, we tested compliance with the firm's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the firm's policies and procedures on selected engagements. Our review was based on selected tests therefore it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it. There are inherent limitations in the effectiveness of any system of quality control and therefore noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

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In our opinion, the system of quality control for the accounting and auditing practice of Marvin and Company, P.C. in effect for the year ended July 31, 2008 has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

*Salmon, Kellogg, Weichert Flechty, LLP*

Rochester, New York  
December 19, 2008

## AICPA Peer Review Program

Administrators in New York State

May 13, 2009

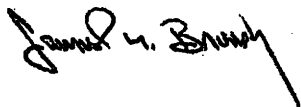
Kevin J. McCoy, CPA  
Marvin and Company, P.C.  
11 British American Boulevard  
Latham, NY 12110-1405

Dear Mr. McCoy:

It is my pleasure to notify you that on May 8, 2009 the Peer Review Committee Reporting Acceptance Body accepted the report on the most recent peer review of your firm. The due date for your next review is January 31, 2012. This is the date by which all review documents should be completed and submitted to the administering entity. Since your firm's due date falls between January and April, you may arrange to have your review a few months earlier to avoid having a review during tax season.

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

Sincerely,



Samuel M. Bronsky  
Chair, Peer Review Committee

cc: Paul H Salmin, CPA

Firm Number: 10045360

Review Number: 269878