

**STATE BOARD OF ACCOUNTANCY**

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Courier Address:  
2601 North Third Street  
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May 5, 2011

RUOTOLO SPEWAK & CO 9855  
101 CHESTNUT AVENUE  
MOUNT LAUREL NJ 08054

Re: Peer Review Audit  
AF046657

Dear Licensee:

The State Board of Accountancy (Board) has completed its peer review audit for the 2009 renewal of your firm's license. The Board is pleased to inform you that your firm has been determined to be in compliance with the peer review requirement as of the 2009 renewal of your accountancy firm license.

The Board appreciates your cooperation in its endeavor to maintain a high standard of practice in the field of Accountancy.

Sincerely,

State Board of Accountancy