



January 6, 2003

To Angelo J. Di Fusco
Certified Public Accountant

We have performed a peer review of selected engagements (engagement review) of the accounting practice of Angelo J. Di Fusco, CPA for the year ended November 30, 2002, in accordance with standards established by the Peer Review Board of the American Institute of Certified Public Accountants. Angelo J. Di Fusco, CPA has represented to us that the firm performed no services under the Statements on Auditing Standards or examinations of prospective financial statements under the Statements on Standards for Attestation Engagements (SSAEs) during the year ended November 30, 2002.

An engagement review consists of reading selected financial statements or information and the accountant's report thereon, together with certain representations provided by the firm, and reviewing limited working papers for the purpose of considering whether the financial statements or information and the accountant's report appear to be in conformity with professional standards and whether the firm's documentation conforms with the requirements of Statements on Standards for Accounting and Review Services (SSARS) and the SSAEs applicable to those engagements in all material respects. An engagement review does not provide the reviewer with a basis for expressing any assurance as to the firm's system of quality control for its accounting practice, and we express no opinion or any form of assurance on that system.

In connection with our engagement review, nothing came to our attention that caused us to believe that the report submitted for review by Angelo J. Di Fusco, CPA for the year ended November 30, 2002, did not conform with the requirements of professional standards in all material respects and there was no documentation required for the engagements submitted for review.

A handwritten signature in cursive script that reads "Suzanne Heidenreich".

Suzanne Heidenreich
Reviewer