

Marcia J. Hein, CPA

807 Marble Drive

Fort Collins, CO 80526

Phone and fax: (970) 282-8229 e-mail: marcia@mjh-cpa.com

May 15, 2009

To Angelo J. Di Fusco
Certified Public Accountant

I 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, 2008, 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 me that the firm performed no services under the Statements on Auditing Standards, Government Auditing Standards or examinations of prospective financial statements under the Statements on Standards for Attestation Engagements during the year ended November 30, 2008.

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 on the engagements submitted for review, and reviewing limited working papers for the purpose of considering whether the financial statements or information and the accountant's report and the documentation appear to be in conformity with professional standards in all material respects. An engagement review also includes reading required representations provided by the firm but 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 I express no opinion or any form of assurance on that system.

In connection with my engagement review, nothing came to my attention that caused me to believe that the financial statements or information and the related accountant's reports submitted for review by Angelo J. Di Fusco, CPA for the year ended November 30, 2008, 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.

Marcia J. Hein, CPA

Marcia J. Hein, CPA