

May 12, 2009

Richard Weglarz, CPA
Richard Weglarz
1553 LaVenta Drive
Westlake Village, CA 91361-3404

Dear Mr. Weglarz:

It is my pleasure to notify you that on April 30, 2009 the California Peer Review Committee accepted the report on the most recent peer review of your firm. The due date for your next review is March 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,



Linda McCrone
Director, Technical Services

cc: Suzanne M Heidenreich, CPA

Firm Number: 10140275

Review Number: 272688

HEIDENREICH & HEIDENREICH, CPAs, PLLC

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Phoenix, AZ 85044
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December 15, 2008

To Richard Weglarz, CPA

We have reviewed the system of quality control for the auditing practice of Richard Weglarz, CPA (the firm) in effect for the year ended September 30, 2008. The firm has represented to us that no services under the Statements on Standards for Accounting and Review Services or Statements on Standards for Attestation Engagements were performed during the year under review. 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 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 auditing practice with emphasis on higher-risk engagements. The engagements selected included audits of Employee Benefit Plans. 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 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.

In our opinion, the system of quality control for the auditing practice of Richard Weglarz, CPA in effect for the year ended September 30, 2008, has been designed to meet the requirements of the quality control standards for an 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.

Heidenreich & Heidenreich

Heidenreich & Heidenreich, CPAs, PLLC