

TOWNSHIP OF MAPLEWOOD



RESOLUTION NO. 28-15

**RESOLUTION
APPOINTING
SAMUEL KLEIN & COMPANY
AS
MUNICIPAL AUDITORS
FOR FISCAL YEAR ENDING 2015**

WHEREAS, the Township of Maplewood ("Township") has a need to retain a Municipal Auditor for the fiscal year ending 2015; and

WHEREAS, the Township determined to use a non-fair and open procedure pursuant to the provisions of N.J.S.A. 19:44A-20.8; and

WHEREAS, the Township's purchasing agent has determined and certified that the value of the services may exceed \$17,500.00; and

WHEREAS, the anticipated term of this contract is for one (1) year; and

WHEREAS, the firm of Samuel Klein & Company ("Samuel Klein") has submitted a proposal indicating the firm will provide services as Municipal Auditors to the Township at rates set forth in the agreement annexed hereto and made a part hereof; and

WHEREAS, Samuel Klein has completed and submitted a Business Entity Disclosure Certification which certifies that Samuel Klein has not made any contributions to a political or candidate committee in the Township of Maplewood in the previous one (1) year, and this Resolution prohibits the Samuel Klein from making any contributions through the term of the contract; and

WHEREAS, the Chief Financial Officer has certified that funds are available to retain Samuel Klein.

NOW THEREFORE, BE IT RESOLVED by the Township Committee of the Township of Maplewood, County of Essex, State of New Jersey that:

1. Pursuant to N.J.S.A. 40A:11-5(1)(a)(i), Samuel Klein & Company be and is hereby appointed as Municipal Auditors for the fiscal year ending 2015 pursuant to the terms of the contract annexed hereto.

2. Samuel Klein is prohibited from making any contribution to a political or candidate committee during the term of this appointment.

3. The Mayor and the Township Clerk be and are hereby authorized to enter into a contract on behalf of the Township of Maplewood in connection with these services.

4. A copy of this Resolution shall be printed once in the News Record of Maplewood and South Orange and is to be retained on file in the Office of the Township Clerk.

5. The Business Entity Disclosure Certification be placed on file with this Resolution.

I, Elizabeth J. Fritzen, Township Clerk of the Township of Maplewood, in the County of Essex and State of New Jersey do hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the Township Committee of the Township of Maplewood, County of Essex, State of New Jersey at a regular meeting of said Committee held on January 20, 2015.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Township of Maplewood in the County of Essex and State of New Jersey on this 20th day of January 2015.

ELIZABETH J. FRITZEN, R.M.C.
Township Clerk

AGREEMENT

THIS AGREEMENT, made this 1st day of January, 2015 by and between:

TOWNSHIP OF MAPLEWOOD
a municipal corporation of New Jersey,
with offices at the Municipal Building,
574 Valley Street, Maplewood, New Jersey 07040

(hereinafter the "Township")

AND

JOSEPH J. FACCONO of the firm of Samuel Klein and Company, CPA's
holding a license as a Registered Municipal Accountant with offices at 550
Broad Street, Newark, New Jersey 07102

(hereinafter the "Auditor")

WHEREAS, the Township of Maplewood desires to retain the services of a Professional Auditor and Registered Municipal Accountant for the year ending December 31, 2015; and

WHEREAS, N.J.S.A. 40A:11-1 et seq., requires that all contracts be in writing; and

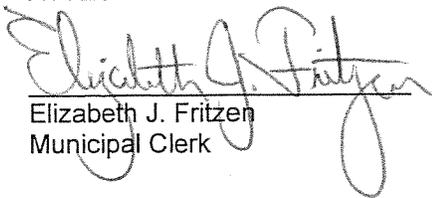
WHEREAS, the Township has agreed to retain Joseph J. Faccone, RMA, of Samuel Klein and Company, with offices at 550 Broad Street, Newark, New Jersey 07102, as Auditor.

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained, the parties agree as follows:

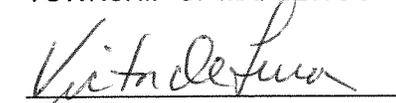
1. The Township agrees to retain Joseph J. Faccone, RMA, of Samuel Klein and Company, 550 Broad Street, Newark, New Jersey 07102, as Auditor to provide financial auditing, accounting and related services for the year ending December 31, 2015 for the Township, including, but not limited to:
 - (a) Preparation of the annual audit for all funds for the year ending December 31, 2015 in accordance with law and the regulations of the New Jersey Department of Community Affairs.
 - (b) Review capital and debt ordinance of the Township.
 - (c) Prepare a synopsis of the 2015 Audit for the Township Clerk.
2. The terms of this agreement shall be from January 1, 2015 through December 31, 2015, both dates inclusive, provided however, that the said Auditor shall continue to serve after December 31, 2015 to complete the statutory audit for the year ended December 31, 2015. This agreement shall continue until a new Agreement shall be executed or his successor shall be appointed and qualified, and provided further, however, that it is expressly understood and agreed by both parties that the Township operates on a calendar year basis and that the continuation of this Agreement from one calendar year to the next is subject to the availability and appropriation in the subsequent calendar year of funds sufficient to meet the obligation in that calendar year. In the event that funds are not available or appropriated in conformity herewith, the Agreement shall be voided and the Auditor relieved of his obligation to perform. The Auditor shall bear no liability as a result of the unavailability of funds or its failure to appropriate the funds required to meet the continuing obligation of this Agreement.

3. Auditor shall also be entitled to reimbursement for all disbursements made on behalf of the Township under this Contract.
4. In addition, and to the extent applicable by law, the contractor under this Agreement agrees to comply with those undertakings of the "Mandatory Affirmative Action Language - Procurement, Professional and Service Contracts" attached hereto as Exhibit A.
5. This Contract may not exceed \$42,325.00 for the audit of the Current Fund, General Trust Fund, General Capital Fund and \$8,925.00 for the Swimming Pool Utility Fund,
6. The Auditor may be called upon and hereby agrees to perform certain additional services not within the above scope of the audit, fees for such services will be based on prevailing per diem rates as per Schedule A or shall be negotiated. Such services shall include, but not be limited to the following:
 - * Assist and/or review in the preparation of the 2015 Budget, the Budget Levy CAP Calculation Workbook, the Appropriation CAP Calculation and Projected Tax Rates, Annual Debt Statement, Annual Unaudited Financial Statement and Supplemental Debt Statements.
 - * Other matters normally performed by a Township Auditor, including financial and accounting advice requested by the Township.
 - * Extension of Credit Applications.
 - * Qualified Bond Applications.
 - * Preparation of Financial Data and other information needed for Bond Brochures (Official Statements).
 - * Audit of special grants not included in the requirements of Federal OMB Circular A-133 and State OMB Circular 04-04.
 - * Fixed Asset Inventory.

ATTEST:


Elizabeth J. Fritzen
Municipal Clerk

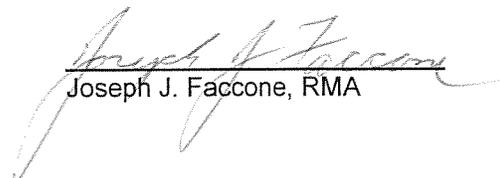
TOWNSHIP OF MAPLEWOOD


Victor DeLuca
Mayor

WITNESS:


Esther Aconet

SAMUEL KLEIN AND COMPANY


Joseph J. Faccione, RMA

SCHEDULE A
(HOURLY RATE)

Partner/Principal	\$125.00 - \$150.00
Manager and Senior Staff	\$ 90.00 - \$120.00
Staff Assistance	\$ 50.00 - \$ 85.00

STOCKHOLDER DISCLOSURE CERTIFICATION

Name of Business:

I certify that the list below contains the names and home addresses of all stockholders holding 10% or more of the issued and outstanding stock of the undersigned.

OR

I certify that no one stockholder owns 10% or more of the issued and outstanding stock of the undersigned.

Check the box that represents the type of business organization:

Partnership

Corporation

Sole Proprietorship

Limited Partnership

Limited Liability Corporation

Limited Liability Partnership

Subchapter S Corporation

Sign and notarize the form below, and, if necessary, complete the stockholder list below.

Stockholders: See Attached List

Name:	Name:
Home Address:	Home Address:
Name:	Name:
Home Address:	Home Address:
Name:	Name:
Home Address:	Home Address:

Subscribed and sworn before me this 31st day of December, 2014.

(Notary Public)

Ethel Aonit

My Commission expires: November 29, 2016

Joseph J. Faccone
(Affiant)

Joseph J. Faccone, Partner
(Print name & title of affiant)

(Corporate Seal)

SAMUEL KLEIN AND COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

550 BROAD STREET, 11TH FLOOR
NEWARK, N.J. 07102-9969
PHONE (973) 624-6100
FAX (973) 624-6101

36 WEST MAIN STREET, SUITE 303
FREEHOLD, N.J. 07728-2291
PHONE (732) 780-2600
FAX (732) 780-1030

PARTNERSHIP DISCLOSURE STATEMENT PURSUANT TO P.L. 1977, C. 33

December 31, 2014

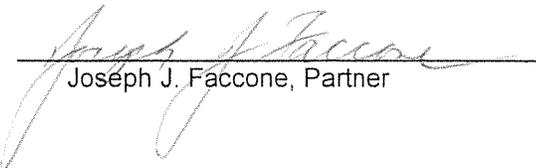
In accordance with P.L. 1977, C. 33, Samuel Klein and Company, CPA's, a Partnership, submits the following list of the names and addresses of the Partners in the partnership who have a ten percent (10%) or greater interest in the partnership:

Joseph J. Faccone	1 Unami Lane, Scotch Plains, New Jersey 07076
Marvin Gottlieb	15 Shafto Street, Clifton, New Jersey 07012
Marvin Lustbader	131 Marion Drive, West Orange, New Jersey 07052
Michael McGuire	412 Park Place, Roselle Park, New Jersey 07204
Andrew R. Pascale	54A Intervale Road, Boonton, New Jersey 07005
Walter P. Ryglicki	23 Sandhurst Road, Lakewood, New Jersey 08701
Gerard Stankiewicz	254 Stonehurst Boulevard, Freehold, New Jersey 07728
Andrew Zabiega	1101 Coolidge Avenue, Whiting, New Jersey 08759

Subscribed and sworn to
before me this *31ST* day
of *December*, 2014


A Notary Public of New Jersey
Commission Expires:
November 29, 2016

Signed: Authorized Representative



Joseph J. Faccone, Partner

EXHIBIT A

MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE

N.J.S.A. 10:5-31 et seq., (P.L. 1975, C. 127) N.J.A.C. 17:27

GOODS, PROFESSIONAL SERVICES AND GENERAL SERVICE CONTRACTS

During the performance of this contract, the contractor agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Except with respect to affectional or sexual orientation and gender identity or expression, the contractor will ensure that equal employment opportunity is afforded to such applicants in recruitment and employment, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Such equal employment opportunity shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause.

The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex.

The contractor or subcontractor will send to each labor union, with which it has a collective bargaining agreement, a notice, to be provided by the agency contracting officer, advising the labor union of the contractor's commitments under this chapter and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to N.J.S.A. 10:5-31 et seq., as amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to make good faith efforts to afford equal employment opportunities to minority and women workers consistent with Good faith efforts to meet targeted county employment goals established in accordance with N.J.A.C. 17:27-5.2, or Good faith efforts to meet targeted county employment goals determined by the Division, pursuant to N.J.A.C. 17:27-5.2.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, labor unions, that it does not discriminate on the basis of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personal testing conforms with the principles of job-related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

In conforming with the targeted employment goals, the contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

The contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:

Letter of Federal Affirmative Action Plan Approval

Certificate of Employee Information Report

Employee Information Report Form AA302

The contractor and its subcontractors shall furnish such reports or other documents to the Division of Public Contracts Equal Employment Opportunity Compliance as may be requested by the Division from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Public Contracts Equal Opportunity Compliance for conducting a compliance investigation pursuant to **Subchapter 10 of the Administrative Code at N.J.A.C. 17:27.**



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF PUBLIC CONTRACTS
EQUAL EMPLOYMENT OPPORTUNITY COMPLIANCE
P.O. BOX 209
TRENTON, NJ 08625-0209

CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor

ANDREW P. SIDAMON-ERISTOFF
State Treasurer

ISSUANCE OF CERTIFICATE OF EMPLOYEE INFORMATION REPORT

Enclosed is your Certificate of Employee information Report (hereinafter referred to as the "Certificate" and issued based on the Employee Information Report (AA-302) form completed by a representative of your company or firm. Immediately upon receipt, this certificate should be forwarded to the person in your company or firm responsible for ensuring equal employment opportunity and/or overseeing the company or firm's contracts with public agencies. Typically, this person may be your company or firm's Human Resources Manager, Equal Employment Opportunity Officer or Contract Administrator. If you do not know to whom the certificate should be forward, kindly forward it to the head of your company or firm. Copies of the certificate should also be distributed to all facilities of your company or firm who engage in bidding on public contracts in New Jersey and who use the same federal identification number and company name. The certificate should be retained in your records until the date it expires. This is very important since a request for a duplicate/replacement certificate will result in a \$75.00 fee.

On future successful bids on public contracts, your company or firm must present a photocopy of the certificate to the public agency awarding the contract after notification of the award but prior to execution of a goods and services or professional services contract. Failure to present the certificate within the time limits prescribed may result in the awarded contract being rescinded in accordance with N.J.A.C. 17:27-4.3b.

Please be advised that this certificate has been approved only for the time periods stated on the certificate. As early as ninety (90) days prior to its expiration, the Division will forward a renewal notification. Upon the Division's receipt of a properly completed renewal application and \$150.00 application fee, it will issue a renewal certificate. In addition, representatives from the Division may conduct periodic visits and/or request additional information to monitor and evaluate the continued equal employment opportunity compliance of your company or firm. Moreover, the Division may provide your company or firm with technical assistance, as required. Please be sure to notify the Division immediately if your company's federal identification number, name or address changes.

Certification

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CERTIFICATE OF EMPLOYEE INFORMATION REPORT

RENEWAL

This is to certify that the contractor listed below has submitted an Employee Information Report pursuant to N.J.A.C. 17:27-1.1 et. seq. and the State Treasurer has approved said report. This approval will remain in effect for the period of

15-JUN-2013 to 15-JUN-2020



SAMUEL KLEIN & COMPANY
550 BROAD STREET, 11TH FLOOR
NEWARK NJ 07102 4517

Andrew P. Sidamon-Eristoff

08/10/04

Taxpayer Identification# 221-481-139/000

Dear Business Representative:

Congratulations! You are now registered with the New Jersey Division of Revenue.

Use the Taxpayer Identification Number listed above on all correspondence with the Divisions of Revenue and Taxation, as well as with the Department of Labor (if the business is subject to unemployment withholdings). Your tax returns and payments will be filed under this number, and you will be able to access information about your account by referencing it.

Additionally, please note that State law requires all contractors and subcontractors with Public agencies to provide proof of their registration with the Division of Revenue. The law also amended Section 92 of the Casino Control Act, which deals with the casino service industry.

We have attached a Proof of Registration Certificate for your use. To comply with the law, if you are currently under contract or entering into a contract with a State agency, you must provide a copy of the certificate to the contracting agency.

If you have any questions or require more information, feel free to call our Registration Hotline at (609) 292-1730.

I wish you continued success in your business endeavors.

Sincerely,

John E. Tully
John E. Tully, CPA
Acting Director

STATE OF NEW JERSEY BUSINESS REGISTRATION CERTIFICATE		DEPARTMENT OF TREASURY/ DIVISION OF REVENUE PO BOX 232 TRENTON, NJ 08646-0252
TAXPAYER NAME SAMUEL KLEIN & COMPANY	TRADE NAME	
TAXPAYER IDENTIFICATION# 221-481-139/000	SEQUENCE NUMBER 0062540	
ADDRESS 550 BROAD ST 11TH FL NEWARK NJ 07102	ISSUANCE DATE 08/10/04	
EFFECTIVE DATE 01/01/21		
FORM-BRC(08-01)	This Certificate is NOT assignable or transferable. It must be conspicuously displayed at above address.	



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
9/16/2014

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Conover Beyer Associates 2600 Highway 35 Manasquan NJ 08736		CONTACT NAME: PHONE (A/C No. Ext): (732) 223-9700 FAX (A/C. No): (732) 223-6044 E-MAIL ADDRESS:	
INSURED Samuel Klein & Co. 550 Broad Street Newark NJ 07101		INSURER(S) AFFORDING COVERAGE	
		INSURER A Hartford Ins.Co. of Midwest	NAIC # 37478
		INSURER B Hartford Underwriters Ins. Co.	NAIC # 30104
		INSURER C Greenwich Insurance Co.	
		INSURER D:	
		INSURER E:	
		INSURER F:	

COVERAGES CERTIFICATE NUMBER: 14/15 Master REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL. INSR	SUBR. WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY			13SBAPV3727	6/1/2014	6/1/2015	EACH OCCURRENCE \$ 1,000,000
	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
A	AUTOMOBILE LIABILITY			13SBAPV3727	6/1/2014	6/1/2015	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
	<input type="checkbox"/> ANY AUTO ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS						BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	UMBRELLA LIAB			13SBAPV3727	6/1/2014	6/1/2015	EACH OCCURRENCE \$ 2,000,000
	<input checked="" type="checkbox"/> EXCESS LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000						AGGREGATE \$ 2,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			13WECAW4568	6/1/2014	6/1/2015	WC STATUTORY LIMITS OTH-ER
	<input type="checkbox"/> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				E.L. EACH ACCIDENT \$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Professional Liability			CPH9801104	9/5/2014	9/5/2015	each claim \$2,000,000 annual aggregate \$2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER **CANCELLATION**

<p>****FOR SAMPLE PURPOSE ONLY****</p>	<p>SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.</p> <p>AUTHORIZED REPRESENTATIVE</p> <p>Warren Beyer/CHERYL <i>Warren Beyer</i></p>
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System Review Report

January 5, 2012

To the Partners of Samuel Klein and Company
and the Peer Review Committee of the New Jersey Society of CPAs.

We have reviewed the system of quality control for the accounting and auditing practice of Samuel Klein and Company (the firm) in effect for the year ended June 30, 2011. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable 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 therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Samuel Klein and Company in effect for the year ended June 30, 2011, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Samuel Klein and Company has received a peer review of *pass*.

Davie Kaplan, CPA, P.C.

Davie Kaplan, CPA, P.C.