

SKLAR CARMOSIN

& company • CERTIFIED PUBLIC ACCOUNTANTS

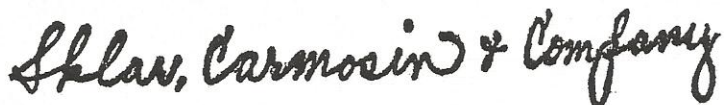
SYSTEM REVIEW REPORT

November 4, 2010

To Cherie L. Degon, CPA, MBA
and the Peer Review Committee of
The Pennsylvania Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Cherie L. Degon, CPA, MBA (the firm) in effect for the year ended December 31, 2009. 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.

In our opinion, the system of quality control for the accounting and auditing practice of Cherie L. Degon, CPA, MBA in effect for the year ended December 31, 2009, 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. Cherie L. Degon, CPA, MBA has received a peer review rating of pass.



Sklar Carmosin & Company

September 13, 2011

Cherie L Degon, CPA
Cherie L. Degon, CPA, MBA
87 Park Place
Oreland, PA 19075

Dear Ms. Degon:

It is my pleasure to notify you that on September 12, 2011, the PICPA/DSCPA/VISCPA Peer Review Committee - Eastern RAB accepted the report on the most recent system peer review of your firm. The due date for your next review is June 30, 2013. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,



Heather I Reimann, CPA
Manager

cc: Stephen J Smart, CPA

Firm Number: 72000424

Review Number: 311483