

December 15, 2010

Geoffrey Bert King, CPA
Barbich Hooper King Dill Hoffman A. C.
5001 E Commercenter Dr Ste 350
Bakersfield, CA 93389

Dear Mr. King:

It is my pleasure to notify you that on December 15, 2010 the California Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is October 31, 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,

A handwritten signature in black ink that reads 'Linda McCrone'.

Linda McCrone
Director
Peer Review Program

cc: James Kennedy, CPA

Firm Number: 10049358

Review Number 309320