

December 28, 2017

Daniel Kumlander
Kumlander, Donofrio, Hay & Pehl, CPAs, LLP
2715 State Route 9 # 101
Ballston Spa, NY 12020-5306 5306

Dear Daniel Kumlander:

It is my pleasure to notify you that on December 21, 2017, the New York Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2020. 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.

Thank you for your cooperation and support of the profession's practice-monitoring programs.

Sincerely,



Brenda K. Santoro, CPA
Chair, NYSSCPA Peer Review Committee 212-719-8401
New York State Society of CPAs

CC: James Parkes, Kenneth Hay

Firm Number: 900004150712

Review Number: 551269