



American Institute of CPAs
220 Leigh Farm Road
Durham, NC 27707-8110

March 31, 2017

Robert Hoberman
Hoberman & Lesser, LLP
226 W 26th St Fl 8
New York, NY 10001

Dear Mr. Hoberman:

It is my pleasure to notify you that on March 15, 2017 the National Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 2018. 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,



Michael Fawley
Chair—National PRC
nprc@aicpa.org 919 4024502

cc: Bernard W Stubofsky; Steven Lesser

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