

SHARRARD, MCGEE & Co., P.A.

CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

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November 21, 2008

To the Partners
Hutchins Allen & Company, P.A.

We have performed a peer review of selected engagements (engagement review) of the accounting practice of Hutchins Allen & Company, P.A. (the firm) for the year ended September 30, 2008, in accordance with standards established by the Peer Review Board of the American Institute of Certified Public Accountants. Hutchins Allen & Company, P.A. has represented to us that the firm performed no services under the Statements on Auditing Standards, *Government Auditing Standards* or examinations of prospective financial statements under the Statements on Standards for Attestation Engagements (SSAEs) during the year ended September 30, 2008.

An engagement review consists of reading selected financial statements or information and the accountant's report thereon, together with certain representations provided by the firm on the engagements submitted for review, and reviewing limited working papers for the purpose of considering whether the financial statements or information and the accountant's report and the documentation appear to be in conformity with professional standards in all material respects. An engagement review also includes reading required representations provided by the firm but does not provide the reviewer with a basis for expressing any assurance as to the firm's system of quality control for its accounting practice, and we express no opinion or any form of assurance on that system.

In connection with our engagement review, nothing came to our attention that caused us to believe that the financial statements or information and the related accountant's reports submitted for review by Hutchins Allen & Company, P.A. for the year ended September 30, 2008, did not conform with the requirements of professional standards in all material respects or that the documentation on those engagements did not conform with the requirements of professional standards in all material respects.

Sharrard, McGee & Co., P.A.