

**Peer Review Program**

American Institute of Certified Public Accountants

Administered by

The Ohio Society of CPAs

October 27, 2006

Bruce A. McDonnell, CPA  
Reinhard, Kopko, Keller &  
McDonnell, Inc  
4598 Dressler Rd NW  
Canton, OH 44718-2546

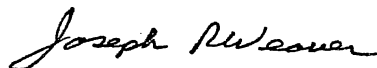
Dear Mr. McDonnell:

It is my pleasure to notify you that on October 27, 2006 the Ohio Peer Review Acceptance Committee accepted the report on the most recent peer review of your firm, the related letter of comments, and your firm's response thereto. The due date for your next review is September 30, 2009. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the reviewer's opinion was unmodified. The Committee asked me to convey its congratulations to the firm.

Please note: A copy of this final acceptance letter is required to be submitted along with your firm's registration renewal information to the Accountancy Board of Ohio.

Sincerely,



Joseph R. Weaver, CPA  
Chair, Peer Review Committee

cc: Raymond Kissel, CPA

Firm Number: 10105858

Review Number: 237726