

AICPA Peer Review Program

Administrators in New York State

June 19, 2007

Louis F. DeMars, CPA
Louis F. DeMars CPA, P. C.
275 Hillside Ave
Williston Park, NY 11596-2205

Dear Mr. DeMars:

It is my pleasure to notify you that on April 30, 2007 the Peer Review 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 March 31, 2010. This is the date by which all review documents should be completed and submitted to the administering entity. Since your firm's due date falls between January and April, you may arrange to have your review a few months earlier to avoid having a review during tax season.

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

Sincerely,



David Moynihan, CPA
Chairman, Peer Review Committee

cc: Marc Wieselthier, CPA

Firm Number: 10133234

Review Number: 244316