

**Peer Review Program**

American Institute of Certified Public Accountants

Sponsored by the

New Jersey Society of CPAs

February 2, 2007

Paul W. Garbarini, CPA  
Garbarini & Co., P. C.  
Division Ave & Rt 17 South  
PO Box 362  
Carlstadt, NJ 07072-0362

Dear Mr. Garbarini:

It is my pleasure to notify you that on February 2, 2007 the New Jersey Peer Review Executive 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 December 31, 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.

Sincerely,



James L. Hardenberg, CPA, CAE  
Director NJSCPA Education  
Foundation, Inc.

cc: Claude W Spiron, CPA

Firm Number: 10105262

Review Number: 239821