

November 19, 2009

Michelle L. Siner, CPA
Dunbar, Cook & Shepard, P. C.
8250 Woodfield Crossing Blvd
Suite 300
Indianapolis, IN 46240

Dear Ms. Siner:

It is my pleasure to notify you that on November 18, 2009 the Indiana Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is October 31, 2012. 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,

Deanna Craig
Peer Review Manager
dcraig@incpas.org 317 726-5023

cc: Theodore Funk, CPA

Firm Number: 10018136 Review Number: 280924