

## Peer Review Program

May 28, 2008

James Richard D'Arcangelo, CPA  
D'Arcangelo & Co., LLP  
3000 Westchester Avenue  
Purchase, NY 10577

Dear Mr. D'Arcangelo:

It is my pleasure to notify you that on May 14, 2008 the Center 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. Those documents will now be placed in the public files of the Center for Public Company Audit Firms. The due date for your next review is March 31, 2011. This is the date by which all review documents should be completed and submitted.

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

Sincerely,



Robert Rohweder, Chair  
CPCAF Peer Review Committee

cc: Edward L Buchanan IV, CPA

Firm Number: 10015655

Review Number: 255082