

March 4, 2010

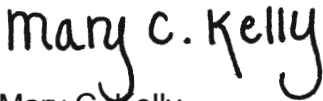
Lester Brent Sumner, CPA
McFadyen & Sumner
572 Executive Pl
Fayetteville, NC 28305

Dear Mr. Sumner:

It is my pleasure to notify you that on February 18, 2010 the North Carolina Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next peer review is November 30, 2012. This is the date by which all peer 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,



Mary C. Kelly
Peer Review Coordinator
mckelly@ncacpa.org

cc: John Graham III, CPA

Firm Number: 10092851
Review Number: 277108