

December 21, 2016

Howard I Bleiwas  
Howard I. Bleiwas and Associates, CPA, PC  
39500 High Pointe Blvd Ste 145  
Novi, MI 48375

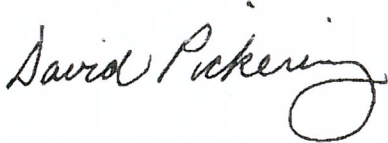
Dear Mr. Bleiwas:

It is my pleasure to notify you that on December 20, 2016, the Western Report Acceptance Body of the Peer Review Task Force accepted the report on the most recent engagement peer review of your firm. The due date for your next review is October 31, 2019 unless the firm at any time after the year end of this peer review performs, or is engaged to perform, any engagements under the Statements on Auditing Standards or Government Auditing Standards, examination engagements under the Statements on Standards for Attestation Engagements, or engagements under the PCAOB standards that are not subject to Public Company Accounting Oversight Board (PCAOB) permanent inspection. This is the date by which all review documents should be completed and submitted to the administering entity.

Should you perform, or become engaged to perform, any engagements referred to in the previous paragraph, you must immediately notify us so we may determine if the firm should have a different due date that includes such engagements in accordance with the Standards for Performing and Reporting on Peer Reviews.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,



David Pickering  
Peer Review Senior Manager  
dpickering@michcpa.org 248 267-3751

cc: Timothy John Makela

Firm Number: 255191014

Review Number: 458396

Letter ID: 1134738S