

September 6, 2016

Alan David Feldstein  
Feldstein & Stewart, LLP, Certified Public Accountants  
627 Route 304  
New City, NY 10956

Dear Mr. Feldstein:

It is my pleasure to notify you that on September 6, 2016 the Peer Review Committee Reporting Acceptance Body #3 accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 2018. 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,



Liren Wei, CPA  
Chair, Peer Review Committee

cc: Khozem Master

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Review Number 388705

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## System Review Report

To the Partners of  
Feldstein & Stewart LLP  
and the Peer Review Committee of the New York Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Feldstein & Stewart LLP (the firm) in effect for the year ended June 30, 2015. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included an engagement performed under the Government Auditing Standards.

In our opinion, the system of quality control for the accounting and auditing practice of Feldstein & Stewart LLP in effect for the year ended June 30, 2015, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*; *pass with deficiency (ies)* or *fail*. Feldstein & Stewart LLP has received a peer review rating of *pass*.

December 22, 2015

*Khozem master, CPA, P.C.*