

Bruce D. Norling, CPA, P.C.

November 5, 2007

To The Owners:
Olbricht Group, LLC

I have performed a peer review of selected engagements (engagement review) of the accounting practice of the Olbricht Group, LLC (the firm) for the year ended July 31, 2007 in accordance with the standards established by the Peer Review Board of the American Institute of Certified Public Accountants (AICPA). The Olbricht Group, LLC has represented to me that the firm performed no services under the Statements on Auditing Standards, *Government Auditing Standards* or examinations of prospective financial statements under the Statements on Standards for Attestation Engagements (SSAEs) during the year ended July, 31, 2007.

An engagement review consists of reading selected financial statements or information and the accountant's report thereon, together with certain representations provided by the firm on the engagements submitted for review, and reviewing limited working papers for the purpose of considering whether the financial statements or information and the accountant's report and the documentation appear to be in conformity with professional standards in all material respects. An engagement review also includes reading required representations provided by the firm but does not provide the reviewer with a basis for expressing any assurance as to the firm's system of quality control for its accounting practice, and I express no opinion or any form of assurance on that system.

In connection with my engagement review nothing came to my attention that caused me to believe that the financial statements or information and the accountant's reports submitted for review by the Olbricht Group, LLC for the year ended July 31, 2007, did not conform with the requirements of professional standards in all material respects or that the documentation on those engagements did not conform with the requirements of professional standards in all material respects.

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