

August 31, 2011

Robert A Bertha, CPA
Robert A. Bertha, CPA
35 Old South Avenue East
Fanwood, NJ 07023

Dear Mr. Bertha:

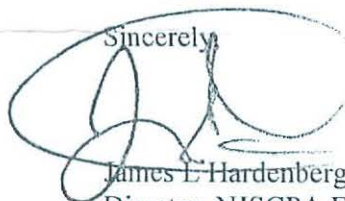
It is my pleasure to notify you that on August 29, 2011, the New Jersey Peer Review Executive Committee accepted the report on the most recent engagement peer review of your firm. The due date for your next review is August 31, 2014 unless the firm at any time after the year end of this peer review performs, or is engaged to perform, any engagements under the Statements on Auditing Standards, Government Auditing Standards or examination engagements under the Statements on Standards for Attestation Engagements. 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.

We have enclosed the peer review compliance form that must be submitted to the New Jersey State Board of Accountancy within 30 days of receipt of this letter, along with a copy of your firm's peer review report, letter of response if applicable, and a copy of this acceptance letter.

Sincerely,



James L. Hardenberg, CPA, CAE
Director, NJSCPA Education Foundation, Inc.
jhardenberg@njscpa.org 973 226-4494 x 215

cc: Christine L Brown, CPA

Firm Number: 72001533 Review Number: 324073

CHRISTINE L. BROWN

Certified Public Accountant

51A Laurel Avenue Neptune City, NJ 07753
Phone (732) 774-7885 ♦ Fax (732) 502-0917

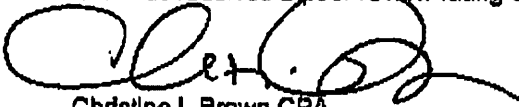
Engagement Review Report

August 16, 2011

To the Owner
Robert A Bertha CPA
And the Peer Review Committee of the
New Jersey Society of Certified Public Accountants

I have reviewed selected accounting engagements of Robert A Bertha CPA issued with periods ending during the year ended February 28, 2011. My 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. 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. My responsibility is to evaluate whether the engagements submitted for review were performed and reported on in conformity with applicable professional standards in all material respects. An Engagement Review does not include reviewing the firm's system of quality control and compliance therewith and, accordingly, I express no opinion or any form of assurance on that system. The nature, objectives, scope, limitations of, and the procedures performed in an Engagement Review are described in the standards at www.aicpa.org/prsummary.

Based on my review, nothing came to my attention that caused me to believe that the engagements submitted for review by Robert A Bertha CPA issued with periods ending during the year ended February 28, 2011, were not performed and reported on in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Robert A Bertha CPA has received a peer review rating of pass.



Christine L. Brown CPA



New Jersey Office of the Attorney General

Division of Consumer Affairs
New Jersey State Board of Accountancy
124 Halsey Street, 6th Floor, P.O. Box 45000
Newark, New Jersey 07101
(973) 504-6380



Peer Review Compliance Form

Pursuant to N.J.A.C. 13:29-5.1 et seq., the New Jersey State Board of Accountancy (Board) requires information on your firm's most recent Peer Review. Complete this form as indicated, attach the required documents, and mail to the above address.

Firm name Robert A. Bertha, CPA

Firm registration number 72001533

Address of practice 35 Old South Ave Fanwood NJ 07023-1323
Street address City State ZIP code

Business telephone 908-889-4373 Extension _____ FAX number 908-889-4387
(include area code) (include area code)

Firm e-mail address rbertha@bobbcpa.com

I, Robert A. Bertha, CPA, certify or affirm that:
Resident Manager-in-Charge (Print clearly)

- I am responsible for the overall management of the above-named firm.
- I have direct knowledge or have satisfied myself that I have complete understanding of the types of services provided by the firm.
- The firm is currently in compliance with the Board's Peer Review Program.
- In compliance with N.J.A.C. 13:29-5.6, I am submitting the following documents to the Board:
(List all of the documents and attach copies.)

- New Jersey Peer Review Executive Committee acceptance letter
- Christine L Brown, CPA Engagement Review Report
- _____
- _____
- _____
- _____

I make this statement under penalty of perjury. I understand that false swearing or perjury in any communication to the Board is a violation of Board rules that may subject me to discipline by the Board.

[Signature]
Signature of Resident Manager-in-Charge

20CB200396700
License number

September 6, 2011
Today's date

Sworn and subscribed to before me this 6
day of September, 2011
Month Year

Ana M Diaz
Name of Notary Public (please print)

[Signature]
Signature of Notary Public



ANA M. DIAZ
NOTARY PUBLIC OF NEW JERSEY
My Commission Expires 6/15/2016