

April 22, 2021

Kenneth Luke
Neitzel, Luke & Salopek, Inc.
25000 Center Ridge Rd Ste 8
WESTLAKE, OH 44145-4105

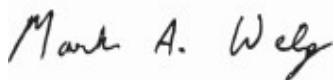
Dear Kenneth Luke:

It is my pleasure to notify you that on April 22, 2021, the Ohio Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is February 29, 2024. This is the date by which all review documents should be completed and submitted to the administering entity. Since your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

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

Thank you for your cooperation.

Sincerely,



Mark Welp, CPA, Chair
OSCPA Peer Review Committee
(800) 686-2727

cc: George Malachin, Michael Salopek

Firm Number: 900010041536

Review Number: 580193