

Peer Review Program

Administered in Virginia and Washington, DC by

Virginia Society of CPAs

February 15, 2010

Michael Augustine, CPA
Michael Augustine CPA, PLLC
1721 Endicott Court
Virginia Beach, VA 23464

Dear Mr. Augustine:

It is my pleasure to notify you that on January 30, 2010, the Virginia Society of CPAs Peer Review Committee accepted the report on the most recent engagement peer review of your firm. The due date for your next review is December 31, 2012 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.

Sincerely,



Darshae L. Dabney
Technical Services Coordinator
ddabney@vscca.com
804 612-9406

cc: Roger Leon Handy, CPA

Firm Number: 4271148

Review Number: 281060