

Peer Review Program

Administered in Virginia and Washington, DC by
Virginia Society of CPAs

December 13, 2009

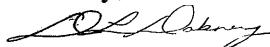
Everett M Callaway, CPA
Callaway & Payne, Ltd.
407 Church St Ne Ste A
Vienna, VA 22180

Dear Mr. Callaway:

It is my pleasure to notify you that on December 7, 2009 the Virginia Society of CPAs Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is April 30, 2012. This is the date by which all review documents should be completed and submitted to the administering entity. If 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.

Sincerely,



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

cc: James Turner, CPA

Firm Number: 10100076 Review Number: 270968