

March 5, 2014

Cheolwoong Lee, CPA
Ace CPA PC
2160 N Central Rd Ste 210
Fort Lee, NJ 07024

Dear Mr. Lee:

It is my pleasure to notify you that on February 20, 2014 the New Jersey Peer Review Executive Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 2016. This is the date by which all review documents should be completed and submitted to the administering entity.

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, CGMA, CAE
Chief Learning Officer
jhardenberg@njscpa.org 973 226-4494 x 215

cc: Edward L Hulse

Firm Number: 7130770

Review Number 355454