

AICPA Peer Review Program

Administered by the
National Peer Review Committee

November 30, 2009

Kiho Choi, CPA
Choi, Kim & Park, LLP
3435 Wilshire Blvd Suite 2240
Los Angeles, CA 90010

Dear Mr. Choi:

It is my pleasure to notify you that on April 22, 2009 the Center Peer Review Committee accepted the report on the most recent peer review of your firm, the related letter of comments, and your firm's response. The due date for your next review is June 30, 2011. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the reviewer's opinion was unmodified. The Committee asked me to convey its congratulations to the firm.

Sincerely,



Robert Rohweder
Chair—National PRC
nprc@aicpa.org 919 402-4502

cc: Michael Brian Hurley, CPA

Firm Number: 4164551 Review Number: 259713



Farber Hass Hurley LLP

Certified Public Accountants

15600 Devonshire Street, Suite 210
Granada Hills, CA 91344
www.fhhcpas.com

Telephone: (818) 895-1943
Facsimile: (818) 895-1994

September 3, 2008

To the Partners of
Choi, Kim and Park, LLP
and the Center for Public Company Audit Firms Peer Review Committee

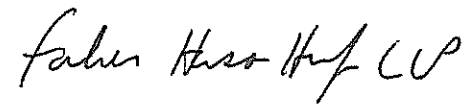
We have reviewed the system of quality control for the accounting and auditing practice of Choi, Kim and Park, LLP (the firm) applicable to non-SEC issuers in effect for the year ended December 31, 2007. The firm's accounting and auditing practice applicable to SEC issuers was not reviewed by us since the Public Company Accounting Oversight Board (PCAOB) is responsible for inspecting that portion of the firm's accounting and auditing practice in accordance with PCAOB requirements. A system of quality control encompasses the firm's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of complying with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of Certified Public Accountants (the AICPA). The design of the system, and compliance with it, are the responsibilities of the firm. Our responsibility is to express an opinion on the design of the system, and the firm's compliance with that system based on our review.

Our review was conducted in accordance with standards established by the Peer Review Committee of the Center for Public Company Audit Firms and included procedures to plan and perform the review that are summarized in the attached description of the peer review process. Our review would not necessarily disclose all weaknesses in the system of quality control or all instances of lack of compliance with it since it was based on selective tests. Because there are inherent limitations in the effectiveness of any system of quality control, departures from the system may occur and not be detected. Also, projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice applicable to the non-SEC issuers of Choi, Kim and Park, LLP in effect for the year ended December 31, 2007, has been designed to meet the requirements of the quality

control standards for an accounting and auditing practice established by the AICPA, and was complied with during the year then ended to provide the firm with reasonable assurance of complying with applicable professional standards.

As is customary in a peer review, we have issued a letter under this date that sets forth comments relating to certain policies and procedures or compliance with them. The matters described in the letter were not considered to be of sufficient significance to affect the opinion expressed in this report.

A handwritten signature in black ink, reading "Farber Hass Hurley LLP". The signature is written in a cursive, flowing style.

Farber Hass Hurley, LLP