NJCPA

AICPA Peer Review Program

Administered in New Jersey by New Jersey Society of CPAs

September 28, 2026

Bernard Quail
Bernard William Quail Jr. PA
10 Second Ave,
Denville, NJ 07834-2712

Dear Bernard Quail:

It is my pleasure to notify you that on September 22, 2026, the New Jersey Peer Review Committee accepted the report on the most recent Engagement Review of your firm. The due date for your next review is October 31, 2029. 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 under the Statements on Auditing Standards, *Government Auditing Standards,* examination engagements under the Statements on Standards for Attestation Engagements or engagements under the Public Company Accounting Oversight Board (PCAOB) standards that are not subject to PCAOB permanent inspection, you must immediately notify us so we may determine if the firm should have a different due date for a System Review 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.

Thank you for your cooperation.

The New Jersey State Board peer review compliance form 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, and a copy of this acceptance letter. The compliance form can be found on the NJCPA web site by going to Peer Review Forms and Documents. (www.njcpa.org/peerreview). In addition, the form is on the New Jersey State Board of Accountancy web site in the applications and forms section. If you have any questions, please feel free to contact [redacted] at [redacted] or [redacted]

Sincerely,



James Hardenberg, CPA, CGMA, CAE
Chief Learning Officer
[redacted]

[redacted]
Firm Number: [redacted] Review Number: [redacted]