

## Peer Review Program

June 11, 2008

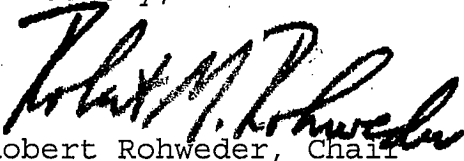
James W Laney, CPA  
Laney, Boteler & Killinger  
100 Ashford Ctr N Ste 310  
Atlanta, GA 30338

Dear Mr. Laney:

It is my pleasure to notify you that on March 12, 2008 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 thereto. Those documents will now be placed in the public files of the Center for Public Company Audit Firms. The due date for your next review is June 30, 2010. This is the date by which all review documents should be completed and submitted.

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

Sincerely,

  
Robert Rohweder, Chair  
CPCAF Peer Review Committee

cc: James Ernest Folsom, CPA

Firm Number: 10112371

Review Number: 251187