

December 08, 2020

Gregory Kern Appletree & Kern P.C. 9 W 34th St Erie, PA 16508-2811

Dear Gregory Kern:

It is my pleasure to notify you that on December 08, 2020, the Pennsylvania Peer Review Committee accepted the report on the most recent Engagement Review of your firm. The due date for your next review is November 30, 2023. 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.

Sincerely,

PICPA Peer Review Committee

PICPA Peer Review Committee peerreview@picpa.org (267) 675-6250

cc: Daniel Gerrity, David Pianta

Firm Number: 900010001664

Review Number: 578117

