PICPA
Pennsylvania Institute of CPAs

September 16, 2026

Jacqueline Charette
Daley, LaCombe & Charette, PC
116 Fayette St
Manlius, NY 13104-1800

Dear Jacqueline Charette:

It is my pleasure to notify you that on September 16, 2026, 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 September 30, 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.

Sincerely,

PICPA Peer Review Committee

PICPA Peer Review Committee

peerreview@picpa.org
(267) 675-6250

cc: David Iles

Firm Number: 900010084400 Review Number: 620618