

Report from Our Accountant



ACCOUNTANTS' REPORT

To the Board of Directors
Asian-American Institute for Research and Education
Pittsburgh, Pennsylvania

We have reviewed the accompanying statement of assets and net assets arising from cash transactions of Asian-American Institute for Research and Education (a nonprofit corporation) as of December 31, 2006, and the related statement of revenue collected, expenses paid and changes in net assets for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the responsibility of the Organization's management.

A review consists principally of inquiries of Company personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with auditing standards generally accepted in the United States of America, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements referred to above in order for them to be in conformity with the modified cash basis of accounting, as described in note 1.

Kline Keppel and Koryak, PC

November 1, 2007