



MAY 7 2007

Mr. Timothy D. Boates  
Plan Administrator  
Photocircuits Corp.  
31 Sea Cliff Avenue  
Glen Cove, NY 11542

**Re: Review of Limited Audit Workpapers of the Photocircuits Retirement & Savings Plan for Plan Year 2005**

Case No.: 071468D  
Employer Identification Number: 52-1470671  
Plan Number: 001  
Plan Year Ended: December 31, 2005

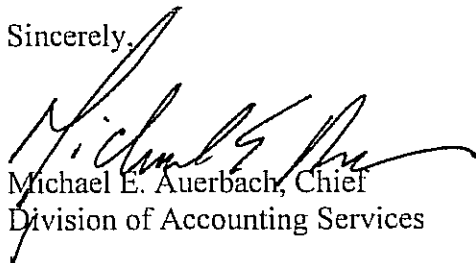
Dear Plan Administrator:

The U.S. Department of Labor ("Department") has completed its limited review of the audit workpapers submitted by the plan's independent qualified public accountant (IQPA), Callaghan Nawrocki, LLP, CPAs, in response to the Department's Notice dated March 19, 2007. The audit workpapers were prepared by the IQPA in support of their opinion on the above plan's financial statements. Based upon our review of the limited audit workpapers provided to us, nothing came to our attention that would warrant further action at this time.

Please be aware that the Department is not precluded from taking any further action on issues under the Employee Retirement Income Security Act of 1974, as amended, surrounding your duties and obligations as the Plan Administrator.

If you have any questions, please feel free to contact Judith DeJonge at (202) 693-8370 (this is not a toll-free number).

Sincerely,



Michael E. Auerbach, Chief  
Division of Accounting Services

cc: Mr. Michael E. Nawrocki  
Callaghan Nawrocki, LLP  
Certified Public Accountants  
290 Broad Hollow Road, Suite 115E  
Melville, NY 11747