

January 22, 2007

Via Facsimile (954) 475-1221  
And First Class Mail

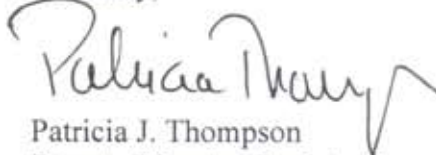
Mr. Jeffrey Kramer  
Partner  
Kramer Weisman and Associates, LLP  
12515 Orange Drive  
Suite 814  
Davie, Florida 33330

Re: Registration Application of Kramer Weisman and Associates, LLP

Dear Mr. Kramer:

This letter is to inform you that the Public Company Accounting Oversight Board (the "Board") approved your application for registration with the Board on January 22, 2007. Please note that the Registration staff will notify you separately of its determinations with respect to any requests for confidential treatment contained in your application.

Sincerely,



Patricia J. Thompson  
Deputy Director, Registration and Inspections