



Certified Public Accountants
and Business Consultants

**REPORT OF INDEPENDENT REGISTERED
PUBLIC ACCOUNTING FIRM**

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To the Board of Directors and Stockholders
of J. Alden Associates, Inc.

We have reviewed management's statements, including in the accompanying 15c3-3 Exemption Report, in which (1) J. Alden Associates, Inc. identified the following provisions of 17 C.F.R. §15c3-3(k) under which J. Alden Associates, Inc. claimed an exemption from 17 C.F.R. §240.15c3-3: (k)(2)(ii) (the "exemption provisions") and (2) J. Alden Associates, Inc. stated that J. Alden Associates, Inc. met the identified exemption provisions throughout the most recent fiscal year without exception. J. Alden Associates, Inc.'s management is responsible for compliance with the exemption provisions and its statements.

Our review was conducted in accordance with the standards of the Public Company Accounting Oversight Board (United States) and, accordingly, included inquiries and other required procedures to obtain evidence about J. Alden Associates, Inc.'s compliance with the exemption provisions. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's statements. 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 management's statements referred to above for them to be fairly stated, in all material respects, based on the provisions set forth in paragraph (k)(2)(ii) of Rule 15c3-3 under the Securities Exchange Act of 1934.

A handwritten signature in dark ink, appearing to read "Gable Peritz Mishkin LLP", is written over the printed name of the firm.

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