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System Review Report

March 21, 2016

To Michele A. Suchan, CPA
Suchan & Associates, an Accountancy Corporation
and the Peer Review Committee of the
California Society of Certified Public Accountants

I have reviewed the system of quality control for the accounting and auditing practice of Suchan & Associates, an Accountancy Corporation (the firm) in effect for the year ended September 30, 2015. The peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of the peer review, I considered reviews by regulatory entities, if applicable, in determining the nature and extent of my procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of conforming with professional standards in all material respects. My responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on my review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

In my opinion, the system of quality control for the accounting and auditing practice of Suchan & Associates, an Accountancy Corporation in effect for the year ended September 30, 2015 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Suchan & Associates, an Accountancy Corporation has received a peer review rating of *pass*.



Perry M. Henderson, CPA