

McGUIRE & COMPANY, CPAs, LLP

Certified Public Accountants

701 Route 25A Rocky Point New York, 11778

Phone: 631.744.3152

Fax: 631.744.3285

www.mcguirecpas.com
contact@mcguirecpas.com

Dear Client:

Peer Review

We are very proud to have successfully completed a rigorous peer review of our accounting and auditing practice. On August 3, 2012 we were notified by the Peer Review Committee Reporting Acceptance Body that our peer review report with a pass rating was accepted. A "pass" rating is the highest form of rating a CPA firm can receive. The reviewer concluded the firm complied with the stringent quality control standards set by the American Institute of Public Accountants (AICPA), the national professional organization of CPAs. A copy of the report follows.

What is a Peer Review?

Carried out in conjunction with participating state CPA societies and overseen by the AICPA, the AICPA Peer review program requires CPAs to have an outside review of their accounting and auditing practices every three years. These reviews determine whether a firm has suitable quality control policies and procedures and is complying with them. Specifically, the reviewers focus on the following:

- How the firm meets independence requirements
- How personnel are assigned
- Provisions for consultation when technical assistance is required
- How accounting and auditing engagements are performed and supervised
- Hiring practices
- Continuing professional education programs
- Obtaining and retaining clients
- Internal inspection of the firm's work
- Compliance with accounting and auditing standards



McGuire & Company, CPA's, LLP

AICPA Peer Review Program
And NYSSCPA Peer Review Program
Administered by New York State Society of CPAs

August 3, 2012

Daniel P McGuire, CPA
McGuire & Company, CPAs, LLP
701 Route 25a
Rocky Point, NY 11778

Dear Mr. McGuire:

It is my pleasure to notify you that on August 3, 2012 the Peer Review Committee Reporting Acceptance Body #2 accepted the report on the most recent system peer review of your firm. The due date for your next review is September 30, 2015. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,



Robert Irwin, CPA
Chair, Peer Review Committee

cc: Mark S Lilling

Firm Number: 5605927 Review Number 332638