



NOWICKI
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System Review Report

November 21, 2012

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To the Partners of
Vieira & Associates, CPA's, P.C.
and the Peer Review Committee of the NYS Society of CPA's

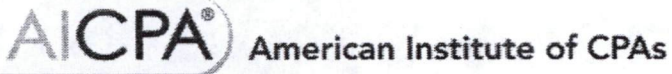
We have reviewed the system of quality control for the accounting and auditing practice of Vieira & Associates, CPA's, P.C. (the firm) in effect for the year ended June 30, 2012. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our 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 the *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Vieira & Associates, CPA's, P.C. in effect for the year ended June 30, 2012, 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*. Vieira & Associates, CPA's, P.C. has received a peer review rating of *pass*.

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



February 22, 2013

John Benedict Burtis, CPA
Vieira & Associates, CPAs, P.C.
111 Grant Ave Ste 106
Endicott, NY 13760

Dear Mr. Burtis:

It is my pleasure to notify you that on February 21, 2013 the Peer Review Committee Reporting Acceptance Body #1 accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 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,

A handwritten signature in cursive script that reads "Robert Irwin".

Robert Irwin, CPA
Chair, Peer Review Committee

cc: Raymond M. Nowicki

Firm Number: 10104293 Review Number 339558

Letter ID771009

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