

AICPA Peer Review Program
Administrators in New York State

October 5, 2010

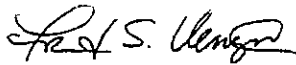
Cindy M. Smith CPA, P.C.
Po Box 26
2419 Route 82
Billings, NY 12510

Dear Ms. Smith:

It is my pleasure to notify you that on September 28, 2010 the Peer Review Committee Reporting Acceptance Body #7 accepted the report on the most recent system peer review of your firm. The due date for your next review is November 30, 2013. 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,



Frank S. Venezia
Chair, Peer Review Committee

cc: Robert Cheskes, CPA

Firm Number: 5153970

Review Number 306610

Robert S. Cheskes, CPA, P.A.
Certified Public Accountants

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System Review Report

July 21, 2010

To the Shareholder of
Cindy M. Smith, CPA, P. C.
And the Peer Review Committee of the
New York State Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Cindy M. Smith, CPA, P.C. (the firm) in effect for the year ended May 31, 2010. 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.

In our opinion, the system of quality control for the accounting and auditing practice of Cindy M. Smith, CPA, P.C. in effect for the year ended May 31, 2010, 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* or *fail*. Cindy M. Smith, CPA, P.C. has received a peer review rating of *pass*.

Robert S. Cheskes, CPA, P.A.