

Peer Review Program
American Institute of Certified Public Accountants
Administered by the
Colorado Society of CPAs

October 24, 2014

Adam Allan, CPA
Lang Allan & Company CPA's PC
6130 Greenwood Plaza Blvd Unit 130
Greenwood Village, CO 80111

Dear Mr. Allan:

It is my pleasure to notify you that on October 21, 2014 the Colorado Society Peer Review Board accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 2017. 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,



Joseph J Adams
Peer Review Chair
jadams@EKSH.com

cc: Randy S Watson

Firm Number: 5315845

Review Number 365409

Letter ID: 933269

YANARI WATSON MCGAUGHEY P.C.

DALE M. YANARI (1947-2004) ♦ RANDY S. WATSON ♦ G. LANCE MCGAUGHEY ♦ DON W. GRUENLER
FINANCIAL CONSULTANTS/CERTIFIED PUBLIC ACCOUNTANTS

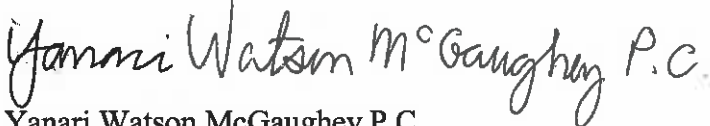
System Review Report

August 26, 2014

To the Shareholder of
Lang Allan & Company, CPAs, P.C.
and the Peer Review Committee of the Colorado Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice Lang Allan & Company, CPAs, P.C. (the firm) in effect for the year ended June 30, 2014. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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 Lang Allan & Company, CPAs, P.C. in effect for the year ended June 30, 2014, 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*. Lang Allan & Company, CPAs, P.C. has received a peer review rating of *pass*.


Yanari Watson McGaughey P.C.

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