



California Society of CPAs Peer Review Program

2012 Directory
of Reviewers

Introduction

Welcome to the Peer Review Program Directory of Reviewers. You may call us with questions at (650) 522-3094, and our staff will be ready to assist you, or visit the AICPA's website at www.aicpa.org for additional peer review information.

The California Society of CPAs administers the AICPA Peer Review Program for enrolled firms located in California, Arizona and Alaska. The AICPA in North Carolina administers this program through the National Peer Review Committee (NPRC) for firms required to be registered with and inspected by the Public Company Accounting Oversight Board. You will however find reviewers in the directory with NPRC expertise and we have listed them as a convenience for those of you who are interested. This directory is only a partial list of reviewers who choose to be listed.

The listing of a reviewer in this directory does not constitute an endorsement either by the California Society of CPAs or the AICPA. Specific qualifications for reviewers have been established and are set forth in the Standards for Performing and Reporting on Peer Reviews. **It is the sole responsibility of the firm to decide whether the reviewer they engage to perform their review is appropriately qualified.**

We have listed the practice and industry codes in the directory for those firms having system reviews. When the "Information for Scheduling Reviews" form is filled out and returned to us by the firm, it indicates to us the areas of audit practice and audits performed in certain industries regardless of the percentage of a firm's practice in these industries. In addition, for the other industries the firm lists the industries where the firm has 10% or more auditing hours. If no industry comprises 10% or more, then we request information on the firm's three largest audit clients. The AICPA database then matches the reviewer's resume to those items checked on the form. There are no matching requirements for engagement reviews although you could use the codes to engage a reviewer familiar with your client base.

Information regarding the Peer Review Program is available by contacting the program staff at the following address and telephone:

**California Society of CPAs
Peer Review Program
1800 Gateway Drive, Ste. 200
San Mateo, CA 94404
(650) 522-3094 Fax: (650) 522-3080**

Administrative and Scheduling Matters

Susan Lamb, manager
Martin Mitra, administrator
Victoria Marion, administrator
Christina Maryannis, administrator
(650) 522-3094

Technical Matters

Linda McCrone, director
(650) 522-3090

Alice Hsu, Technical Reviewer
(650) 522-3077

PRACTICE CODES

- 005 Audits Under Government Auditing Standards (Yellow Book)
(Excluding Single Audit Act (A-133) Engagements)
- 013 Single Audit Act (A-133) Engagements Under Government Auditing Standards (Yellow Book)
- 007 Audits of Federally Insured Depository Institutions subject to the FDICIA (with more than \$500 million or greater in total assets at the beginning of its fiscal year)
- 222 HUD Programs
- 320 School Districts
- 325 State & Local Governments
- 380 Defined Contribution Plans—Full & Ltd Scope (excluding 403(b) plans)
- 383 Defined Contribution Plans—Full & Ltd Scope (403 (b) plans only)
- 390 Defined Benefit Plans—Full & Ltd Scope
- 400 ERISA Health & Welfare Plans
- 403 ESOP Plans
- 405 Other ERISA Plans
- 440 Carrying Broker-Dealers

INDUSTRY CODES

- 110 Agricultural, Livestock, Forestry & Fishing
- 115 Airlines
- 120 Auto Dealerships
- 125 Banking
- 145 Casinos
- 150 Colleges and Universities
- 155 Common Interest Realty Associations
- 165 Construction Contractors
- 175 Credit Unions
- 180 Extractive Industries—Oil and Gas
- 185 Extractive Industries—Mining
- 186 Federal Student Financial Assistance Programs
- 190 Finance Companies
- 195 Franchisors
- 200 Property and Casualty Insurance Co.
- 205 Government Contractors
- 210 Health Maintenance Organizations
- 216 Hospitals
- 217 Nursing Homes
- 230 Investment Companies and Mutual Funds
- 240 Life Insurance Companies
- 250 Mortgage Banking
- 260 Not-for-Profit Organizations (including voluntary health & welfare organizations)
- 268 Personal Financial Statements
- 295 Real Estate Investment Trusts
- 300 Reinsurance Companies
- 308 Rural Utilities Service Borrowers
- 310 Savings and Loan Associations
- 312 Service Organizations (SOC 1 Reports 5)
- 330 Telephone Companies
- 335 Utilities
- 450 Non-Carrying Broker Dealers¹²

California

Allen & Cook, Inc.

1530 The Alameda, Ste. 200
 San Jose, CA 95126-2303
 (408) 293-3004 Fax: (408) 293-6243
 John Bellitto/1180407
www.allenandcookinc.com
 Firm Size: 6 – 10
 Reviews: System, Engagement

AICPA Firm #: 10101070
 Practice Codes: 5, 9, 10, 13
 Industry Codes: 110, 155, 165, 222, 260,
 380, 385, 405

Over 22 years' experience in practice monitoring programs. Mr. Bellitto is a member of the California AP&AS Committee.

Allen, Haight & Monaghan, LLP

2603 Main Street, St, Ste. 600
 Irvine, CA 92614
 (949) 852-9433 Fax: (949) 852-9620
 R. Lee Haight/334660
www.ahmcpas.com
 Firm Size: 20 - 49
 Reviews: System, Engagement

AICPA Firm #: 10083352
 Practice Codes: 3, 9, 10, 11
 Industry Codes: 135, 165, 190, 210, 230,
 260, 268, 380, 385, 400,
 405, 410

Barbich Hooper King Dill Hoffman A. C.

P. O. Box 11171
 Bakersfield, CA 93389
 (661) 631-1171 Fax: (661) 631-0244
 Geoff King/1061601
gbk@bhkcpas.com
www.bhkcpas.com
 Firm Size: 20 – 49
 Reviews: System, Engagement

AICPA Firm #: 10049358
 Practice Codes: 3, 5, 9, 10, 11, 13
 Industry Codes: 110, 165, 180, 222, 250,
 260, 268, 325, 380,385,
 390, 395, 400, 405, 410,
 420

Geoff King is a past chair of the Peer Review Committee, and past member of the AICPA Peer Review Board.

Benson & Neff, CPAs, P. C.

One Post Street, Ste. 2150
 San Francisco, CA 94104-
 (415) 705-5615 Fax: (415) 705-5633
 Thomas J. Parry/1068936
tom@bensonneff.com
www.bensonneff.com
 Firm Size: 6 – 10
 Reviews: System, Engagement

AICPA Firm #: 10004680
 Practice Codes: 1, 9, 10, 11
 Industry Codes: 230, 260, 380, 383, 390

Former member of the NPRC Peer Review Committee and AICPA Peer Review Board. Current member of the California Peer Review Committee and AICPA Peer Review Board Oversight Task Force.

<p>Stephen M. Bishop, CPA 3726 Tibbetts, Ste. C Riverside, CA 92506 (951) 787-1100 Fax: (951) 787-1144 Stephen M. Bishop/1141414 bishcpa@earthlink.net Firm Size: 1 Reviews: Engagement</p>	<p>AICPA Firm #: 1141414 Practice Codes: n/a Industry Codes: 260</p>
<p><i>Engagement practice also includes professional (physicians) and retail trades.</i></p>	
<p>Michael R. Blanks Accountancy Corp. 1448 Madison Street, Ste. 210 Oakland, CA 94612 (510) 868-5340 Michael R. Blanks/5767364 getblanks@yahoo.com Firm Size: 1 Reviews: System, Engagement</p>	<p>AICPA Firm #: 5767430 Practice Codes: 5, 11, 13 Industry Codes: 165, 205, 260, 325</p>
<p><i>Member of the AICPA Governmental Audit Quality Center.</i></p>	
<p>Brown, Armstrong, A. C. 4200 Truxtun Avenue, Ste. 300 Bakersfield, CA 93309-0668 (661) 324-4971 Fax: (661) 324-4997 Burton H. Armstrong/20998 Andrew J. Paulden/48493 Eric H. Xin/76346 www.bacpas.com Firm Size: 50 – 100 Reviews: System, Engagement, NPRC</p>	<p>AICPA Firm #: 10090180 Practice Codes: 1, 3, 5, 7, 9, 10, 11, 13, 18 Industry Codes: 110, 125, 126, 135, 165, 180, 185, 186, 190, 210, 216, 222, 250, 260, 268, 320, 325, 380, 385, 390, 395, 400, 405, 410, 420</p>
<p><i>330 reviews completed. Many reviews are repeat visits.</i></p>	
<p>Brown, Fink, Boyce & Astle, LLP 83 Scripps Drive, Ste. 210 Sacramento, CA 95825-6383 (916) 924-0800 Fax: (916) 924-0802 Lynne Forsyth Walline/15479 llwalline@bfba.com www.bfba.com Firm Size: 20 - 49 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10080709 Practice Codes: 3, 9, 10, 11 Industry Codes: 165, 260, 385</p>

<p>Dean L. Burdsall, An Accountancy Corporation 288 Monarch Terrace Brentwood, CA 94513-6421 (925) 634-1388 Fax: (925) 516-8423 Dean L. Burdsall/109930 dburd@hotmail.com Firm Size: 1 Reviews: Engagement</p>	<p>AICPA Firm #: 80109930 Practice Codes: N/A</p>
<p><i>Former member of the Peer Review Committee and the AICPA PCPS Peer Review Committee.</i></p>	
<p>Burr Pilger Mayer, Inc. 60 South Market Street, 8th Fl San Jose, CA 95113 (408) 961-6330 San Jose Office (650) 855-6808 Palo Alto Office James L. Babcock/28537 jbabcock@bpmcpa.com Sharon Selleck/1577571 sselleck@bpmcpa.com Firm Size: 100+ Reviews: System, Engagement NPRC</p>	<p>AICPA Firm #: 10102875 Practice Codes: 1, 5, 9, 10, 11, 13, 14 Industry Codes: 135, 155, 165, 230, 260, 268, 325, 380, 385, 390, 395, 400, 405, 410, 420</p>
<p><i>Over 20 years as a reviewer and infirm practice monitoring. Ready to share best practices. Call for an estimate.</i></p>	
<p>Caldwell, Becker, Dervin, Petrick & Co., LLP 20750 Ventura Boulevard, Ste. 140 Woodland Hills, CA 91364-2338 (818) 704-1040 Fax: (818) 704-5536 Thomas F. Caldwell Jr./1044852 tom@cbdpcpas.com Betty Dervin/1067698 betty@cbdpcpas.com http://cbdpcpas.com Firm Size: 6 – 10 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10104959 Practice Codes: 9, 10, 11 Industry Codes: 165, 260, 268, 385,</p>
<p><i>Team Captains include former SECPS, California Peer Review Committee and NPRC Taskforce members. We have performed peer reviews since 1980</i></p>	

<p>Caliber Audit & Attest, LLP 4051 Broad Street, Ste. 120 San Luis Obispo, CA 93401-8722 (805) 888-0240 Fax: (805) 888-0201 Gary Jensen/20603 gary@calibercpas.com Kim Spiller/4048045 kim@calibercpas.com Firm Size: 2 - 5 Reviews: System, Engagement</p>	<p>AICPA Firm #: 5069938 Practice Codes: 5, 9, 10, 13 Industry Codes: 110, 165, 205, 260, 325, 380, 385,</p>
<p><i>Gary Jensen, CPA, ABV, CFF, is a current member of the California Peer Review Committee.</i></p>	
<p>Campbell Taylor & Company 3741 Douglas Blvd., Ste. 350 Roseville, CA 95661 (916) 929-3680 Fax: (916) 929-7443 Stephen B. Taylor/1047043 staylor@campbelltaylor.com Preston Hatch/3830299 phatch@campbelltaylor.com Firm Size: 11 - 20 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10054870 Practice Codes: 3, 5, 9, 10, 11, 13 Industry Codes: 110, 165, 205, 260, 268, 380, 385, 390, 395, 400, 405, 410, 420</p>
<p><i>Member of Employee Benefit Plan Audit Quality Center, A-133 audits, 20 years peer review experience.</i></p>	
<p>Chiang Hammon & Company 2007 W. Hedding, Ste. 209 San Jose, CA 95128-1428 (408) 244-2002 Fax: (408) 244-2333 Bret H. Hammon/1120144 brethamm@flash.net Firm Size: 2 - 5 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10107287 Practice Codes: 3, 9, 11 Industry Codes: 110, 120, 155, 165, 222, 260, 320, 325, 340</p>
<p><i>Reviewer for small to medium size firms in California, Arizona and Nevada.</i></p>	
<p>Chavez, Kirstien & Company 601 University Avenue, Ste. 288 Sacramento, CA 95825 (916) 273-4808 Fax: (916) 273-4918 David V. Kirstien/01014711 Firm Size: 2 - 5 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10072154 Practice Codes: 5, 9, 11, 13 Industry Codes: 110, 165, 222, 260, 268, 320, 325, 380, 385, 410, 420</p>
<p><i>Over 20 years' experience conducting peer reviews. Former member of the California Peer Review Committee. Peer reviews performed in California, Alaska and Nevada.</i></p>	

Kenneth S. Cohen, CPA, Inc.		
171 Saxony Rd, #112 Encinitas, CA 92924 (858) 755-0290 Fax: (858) 633-1435 Kenneth S. Cohen/01166142 ken@ksc CPA.com Firm Size: 1 Reviews: Engagement	AICPA Firm #: Practice Codes: Industry Codes:	01166142 11 165, 260
<i>Experienced peer reviewer performing engagement reviews for small firms since 1995. Reasonable, fixed-fee rates.</i>		
Considine & Considine, A. C.		
1501 5 th Avenue, Ste. 400 San Diego, CA 92101-3297 (619) 231-1977 Fax: (619) 231-8244 Ryan M. Williams/1712734 rmw@ccc CPA.com Firm Size: 20 - 49 Reviews: Engagement	AICPA Firm #: Practice Codes: Industry Codes:	10013642 5, 9, 10, 11 155, 222, 250, 260, 385
<i>Engagement reviews for small firms and practitioners.</i>		
Constance Coughlan, CPA		
1250 Main Street, Ste. 290 Napa, CA 94559 (707) 255-0677 Fax: (707) 255-0687 Constance Coughlan/1506071 constance@mccoughlan.com http://www.mccoughlan.com Firm Size: 2 - 5 Reviews: System, Engagement	AICPA Firm #: Practice Codes: Industry Codes:	3881319 5, 9, 10, 11, 13 110, 155, 165, 186, 205, 222, 250, 260, 268, 325, 380, 385, 420
<i>Educational approach to peer review for local and regional firms. Twenty years' experience as a peer reviewer. Also consultation, EQCR, pre-issuance review, inspection and monitoring services.</i>		
Damore, Hamric & Schneider, Inc.		
2856 Arden Way, Ste. 200 Sacramento, CA 95825-1376 (916) 481-2856 Fax: (916) 488-4428 Ronald Alan Ley/1080475 ronl@dhsc CPA.com Firm Size: 11 - 19 Reviews: System, Engagement	AICPA Firm #: Practice Codes: Industry Codes:	10095194 5, 9, 10, 11, 13 222, 260, 268, 325, 380, 385
<i>Peer reviews, governmental, non-profit, small business, HUD and employee benefit plans</i>		

<p>Paul A. Dictos Accountancy Corp. 1535 E Shaw Avenue, Ste. 103 Fresno, CA 93710-8012 (559) 224-7313 Fax: (559) 224-8203 Paul A. Dictos/1301966 pdictos@pauldictos.com paul@dictos.com Firm Size: 2 – 5 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10080720 Practice Codes: 4, 9, 11, 13 Industry Codes: 110, 165, 186, 205, 260, 268, 325, 420</p>
<p><i>Performing reviews since 1991. Specializing in small to medium sized firms.</i></p>	
<p>Dougherty & Company 131 N. El Molino Ave, Ste. 120 Pasadena, CA 91101 (626) 229-0334 Fax: (626) 229-0344 Kenneth L. Mersch/5410037 Firm Size: 2 - 5 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10096420 Practice Codes: 9 Industry Codes: 260, 380</p>
<p><i>Our focus is small firms and sole-practitioners. We look forward to speaking with you.</i></p>	
<p>Farber Hass Hurley, LLP 15600 Devonshire St, Ste 210 Granada Hills, CA 91344-7241 (818) 895-1943 Fax: (818) 895-1994 Michael B. Hurley/1191764 mike.hurley@fhhcpas.com Lawrence McEwen/1153671 Larry.mcewen@fhhcpas.com Firm Size: 20 - 30 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10116242 Practice Codes: 1, 5, 9, 10, 13, 14, Industry Codes: 135, 155, 165, 216, 260, 268, 380, 385, 390, 395, 400, 405, 410, 420</p>
<p><i>Mike Hurley in Granada Hills and Larry McEwen in Camarillo, are experienced reviewers. Mike has done several hundred reviews.</i></p>	
<p>Feldman & Overeem, CPAs, Inc. 11845 W. Olympic Blvd, Ste. 845 Los Angeles, CA 90064-5061 (310) 826-9116 Fax: (310) 826-3626 David A. Feldman/1178497 david@feldover.com Firm Size: 2 - 5 Reviews: Engagement</p>	<p>AICPA Firm #: 10119563 Practice Codes: 11 Industry Codes: 260</p>
<p><i>Performing peer reviews since 1991. Specializing in engagement reviews for small firms.</i></p>	

<p>Ferri & Company, A. C. 500 North Brand Blvd, Ste. 930 Glendale, CA 91203-4716 (818) 244-7544 Fax: (818) 244-7616 Fred Theissen/1030914 fredt@ferri-co.com Firm Size: 2 - 5 Reviews: Engagement</p>	<p>AICPA Firm #: 10111094 Practice Codes: N/A Industry Codes: N/A</p>
<p>GALLINA LLP 925 Highland Pointe Drive, Ste. 450 Roseville, CA 95678- 5418 (916) 784-7800 Fax: (916) 784-7850 Lawrence R. Taylor/1117040 Firm Size: 100+ Reviews: System, Engagement</p>	<p>AICPA Firm #: 10023482 Practice Codes: 3, 5, 9, 10, 13 Industry Codes: 110, 165, 185, 222, 260, 380, 385, 400, 405, 410, 420</p>
<p><i>GALLINA LLP is a full service regional CPA firm celebrating 40 years of success.</i></p>	
<p>Gerber & Company, Inc. 1880 Century Park East, #200 Los Angeles, CA 90067-1602 (310) 432-4033 Fax: (310) 289-8186 Howard Siegman/1096294 hs@gerberco.com www.gerberco.com Firm Size: 6 – 10 Reviews: System, Engagement</p>	<p>AICPA Firm #: 1096294 Practice Codes: 9, 10, 11 Industry Codes: 155, 165, 260, 380, 385</p>
<p><i>Howard Siegman performs peer reviews of small firms of one to five partners. Over 400 reviews performed.</i></p>	
<p>Gatto, Pope & Walwick, LLP 550 West C Street, Ste. 1700 San Diego, CA 92101 (619) 308-8814 Greg Sallee/68947 Firm Size: 6 - 10 Reviews: Engagement</p>	<p>AICPA Firm #: 10084160 Practice Codes: N/A Industry Codes: N/A</p>
<p><i>We specialize in small firm reviews that only do a few engagements each year. We enjoy educating, and are available all year to help with your questions (gregs@gpwcpcas.com)..</i></p>	

<p>Grant Bennett Associates 1375 Exposition Blvd, Ste. 230 Sacramento, CA 95815 (916) 922-5109 Fax (916) 641-5200 Ed Griswold/325160 ed@gbacpa.com David Wilson/930095 dave@gbacpa.com Dawn Brenner/1172664 dawn@gbacpa.com Firm Size: 11- 19 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10026658 Practice Codes: 3, 5, 9, 10, 11, 13 Industry Codes: 110, 135, 165, 186, 190, 222, 260, 268, 300, 325, 380, 385, 390, 395, 400, 420</p>
<p><i>Serving the needs of the small practitioner since 1981. Served on national and state peer review committees. Ask for references.</i></p>	
<p>Perry M. Henderson, CPA 222 East Olive Avenue, Ste. 5C Redlands, CA 92373 (909) 792-4268 Fax: (909) 792-5659 Perry M. Henderson/1081079 perry@pmhendersoncpa.com Firm Size: 1 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10107304 Practice Codes: 5, 9, 13 Industry Codes: 260, 420</p>
<p><i>Performed over 500 reviews for small firms. Specializing in non-profit and small business. Past member of the Peer Review Committee, and AICPA Government Audit Quality Center executive committee.</i></p>	
<p>Hicks & Williams, LLP 3401 Centre Lake Dr, Ste. 600 Ontario, CA 91761-1207 (909) 212-6400 Fax: (888) 730-6952 Derek Sean Williams/1647801 derek@hw-cpas.com www.hw-cpas.com Firm Size: 6 - 10 Reviews: System, Engagement</p>	<p>AICPA Firm #: 5469781 Practice Codes: 3, 9, 11 Industry Codes: 11, 155, 165, 260, 268, 390, 400, 405</p>
<p>Hills, Renaut, Homen & Hughes 7040 N. Marks, Ste. 111 Fresno, CA 93711 (559) 447-4500 Fax: (559) 447-4515 Nancy J. Ramos/1505725 Firm Size: 6 - 10 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10031374 Practice Codes: 3, 5, 9 Industry Codes: 186, 260, 390, 400</p>

<p>Hinton, Kreditor & Gronroos, LLP 50 E. Foothill Blvd., Third Floor Arcadia, CA 91006 (626) 389-1245 Fax: (626) 538-1710 Curt Natham/1525000 Firm Size: 20 - 49 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10138119 Practice Codes: 3, 9, 10, 11, 13 Industry Codes: 135, 155, 165, 180, 186, 190, 217, 230, 250, 260, 268, 295, 380, 385, 400, 405, 410, 420</p>
<p><i>Performing peer reviews since 1995. We also provide annual inspection assist services. An educational approach is used. Specialize in pension plan, construction, and not-for-profits. Have performed reviews in CA, NV and HI.</i></p>	
<p>Hunter, Hunter & Hunt 1315 4th Street Eureka, CA 9501-0676 (707) 476-0674 Fax: (707) 476-0675 Donna L. Taylor/1644418 donna@hhh-cpa.com www.hhh-cpa.com Firm Size: 11 - 19 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10119051 Practice Codes: 5, 9, 10, 13 Industry Codes: 260, 325, 380, 385, 420</p>
<p>Iryna Accountancy Corp. 1212 Broadway, #616 Oakland, CA 94612 (510) 476-9506 Fax: (510) 280-9756 Iryna Oreshkova/98037793 io@irynacpa.com www.irynacpa.com Firm Size: 1 Reviews: System, Engagement</p>	<p>AICPA Firm #: 5248575 Practice Codes: 5, 10, 13 Industry Codes: 260, 380</p>
<p>Kennedy & Kennedy 1700 North E Street, Ste. 201 San Bernardino, CA 92405 (909) 886-5048 Fax: (909) 882-3852 James N. Kennedy/1035877 Firm Size: 6 - 10 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10102960 Practice Codes: 3, 5, 9,10, 11, 13 Industry Codes: 155, 165, 186, 222, 250, 260, 268, 380, 385</p>

<p>Kondler & Associates, CPAs 3655 Ruffin Rd, Ste. 345 San Diego, CA 92123 (877) 411-7075 Raymond Kondler/1149268 www.kondlercpa.com Firm Size: 2 - 5 Reviews: System, Engagement</p>	<p>AICPA Firm #: 5049351 Practice Codes: 3, 9,10, 11 Industry Codes: 135, 155, 165, 268, 385</p>
<p><i>We specialize in performing informative, educational and efficient peer reviews. Please visit us at KondlerCPA.com.</i></p>	
<p>Lance, Soll & Lunghard, LLP 203 N. Brea Blvd, Ste. 203 Brea, CA 92821-4056 (714) 672-0022 Fax: (714) 672-0331 Donald G. Slater/01172733 donald.slater@lslcpas.com Shelly K. Jackley/04441332 shelly.jackley@lslcpas.com Bryan S. Gruber/4934008 bryan.gruber@lslcpas.com www.lslcpas.com Firm Size: 20 - 49 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10040145 Practice Codes: 3, 9, 10, 11, 13, 14 Industry Codes: 120, 325, 420</p>
<p><i>Specializing in automotive dealerships, California municipalities (including component entities) and single audits (A-133 engagements).</i></p>	
<p>LMGW Certified Public Accountants, LLP 20520 Prospect Rd, Ste. 200 Saratoga, CA 95070-3027 (408) 252-1800 Fax: (408) 252-1875 Tharan J. Lanier/1704941 terry@lmgw.com Firm Size: 6 - 10 Reviews: System, Engagement</p>	<p>AICPA Firm #: 1155659 Practice Codes: 3, 5, 9, 11, 13 Industry Codes: 260, 325, 420</p>
<p><i>LMGW has been providing attest services for over 20 years. We also teach accounting courses in the U.C. system and believe peer review should be constructive and educational.</i></p>	

<p>Mah & Associates, LLP 201 California Street, Ste. 411 San Francisco, CA 94111-5032 (415) 981-1111 Fax: (415) 982-9999 Yolanda C. Aquino/01694455 Yolanda@mahlpl.com www.mahlpl.com Firm Size: 11 - 19 Reviews: System, Engagement, NPRC</p>	<p>AICPA Firm #: 10148729 Practice Codes: 1, 5, 9, 10, 11, 14 Industry Codes: 135, 205, 260, 380, 385, 395</p>
<p><i>Member of the AICPA Employee Benefit Plan Quality Center and the Center for Audit Quality. PCAOB registrant since 2003.</i></p>	
<p>Daniel Matter & Company 2660 Townsgate Rd, Ste. 210 Westlake Village, CA 91361 (805) 495-8205 Fax: (805) 495-7735 Daniel R. Matter/549350 Firm Size: 1 Reviews: System, Engagement, NPRC</p>	<p>AICPA Firm #: 10101313 Practice Codes: 9 Industry Codes: 165, 325</p>
<p>Mark R. McDonell 511 Humboldt Street Santa Rosa, CA 95404 (707) 526-9621 Fax: (707) 526-5510 Mark R. McDonell/1184946 Firm Size: 1 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10115226 Practice Codes: 3, 5, 9, 11, 13 Industry Codes: 110, 155, 165, 260, 268, 420</p>
<p><i>Extensive auditing and accounting experience at the national and local firm levels.</i></p>	
<p>McGilloway, Ray, Brown & Kaufman 379 West Market Street Salinas, CA 93901 (831) 424-2737 Fax: (831) 424-7936 Patricia Kaufman/1680472 Firm Size: 11 - 20 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10097686 Practice Codes: 5, 9, 11, 13 Industry Codes: 110, 165, 222, 260, 325, 420</p>
<p><i>Mrs. Kaufman is the chair of the Governmental A&A Committee (San Jose Chapter) and a member of the Government Quality Audit Center. Reviews for small firms and practitioners.</i></p>	

McGowan Guntermann, CPAs	
111 E. Victoria Street, 2 nd Fl Santa Barbara, CA 93101 (805) 962-9175 Fax: (805) 962-8925 Chrisley N. Reed/1699266 creed@mcgowan.com Scott E. Davis/43562 sdavis@mcgowan.com Firm Size: 11 - 20 Reviews: System, Engagement	AICPA Firm #: 10046760 Practice Codes: 5, 9, 10, 11,13 Industry Codes: 135, 165, 260, 268, 325, 380, 285, 400, 420
<i>Chris Reed is current member of the California Peer Review Committee and Scott Davis is a former committee member. Member of the AICPA Employee Benefit Plan Quality Center.</i>	
Mead, Allsup & Lim	
1475 S. State College, Ste. 106 Anaheim, CA 92806-5701 (714) 563-2727 Fax: (714) 563-1363 Jeffrey E. Mead/1094739 jeff@meadcpas.com Firm Size: 6 – 10 Reviews: System, Engagement	AICPA Firm #: 10081457 Practice Codes: 3, 5, 9, 11, 13 Industry Codes: 165, 186, 260, 268, 420
<i>Former member of the Peer Review Committee. Have performed peer reviews for 21 years.</i>	
Lawrence R. Mitchell & Company	
880 Apollo Street, Ste. 140 El Segundo, CA 90245 (310) 563-1010 Fax: (310) 563-1011 Lawrence R. Mitchell/1554144 larry@lrmcocpas.com Firm Size: 2 - 5 Reviews: System, Engagement	AICPA Firm #: 10139588 Practice Codes: 5, 9, 10, 13 Industry Codes: 155, 210, 260, 380, 385, 420
<i>Current member of the California Peer Review Committee. Providing quality, educational peer reviews, and specializing in pension plan and non-profit audits.</i>	
Morse, Yardumian & Wittwer, LLP	
265 E. River Park Cir, Ste. 110 Fresno, CA 93720-5700 (559) 389-5700 Sheryl Yardumian/1573381 Firm Size: 11 - 19 Reviews: System, Engagement	AICPA Firm #: 10081121 Practice Codes: 5, 9, 11, 13 Industry Codes: 110, 222, 260, 312, 325, 380, 403

<p>MPM Certified Public Accountants 5100 California Avenue, Ste. 129 Bakersfield, CA 93309-0717 (661) 633-9844 Fax: (661) 9493 Richard J. Phillips/1068988 rick@mpmcpa.biz Lois Manolakas/1642412 lois@mpmcpa.biz Deborah A. Mecomber/1505499 deborah@mpmcpa.biz Firm Size: 2 - 5 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10124556 Practice Codes: 5, 9, 13 Industry Codes: 110, 165, 260, 320, 420</p>
<p><i>Richard Phillips is a member of the California Peer Review Committee.</i></p>	
<p>Palm Accountancy, Inc. 3108 Ponte Morino Dr, Ste. 140 Cameron park, CA 95682 (530) 677-3618 Fax: (530) 677-3619 David A. Palm/1107206 dave@palmaccounting.com www.palmaccounting.com Firm Size: 2 - 5 Reviews: System, Engagement</p>	<p>AICPA Firm #: 5152075 Practice Codes: 9, 11 Industry Codes: 155, 165, 260, 268</p>
<p><i>Experienced local firm reviewer since 1989.</i></p>	
<p>Powell & Spafford, LLP P. O. Box 8847 Redlands, CA 92375 (909) 885-7721 Fax: (909) 885-7541 Jessie C. Powell/1133899 jessie@powellspafford.com Patrick D. Spafford/1643022 pat@powellspafford.com Firm Size: 2 - 5 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10146941 Practice Codes: 5, 9, 10, 11, 13 Industry Codes: 110, 155, 165, 186, 210, 260, 268, 320, 325, 385, 410, 420</p>
<p><i>Experienced in system reviews. Specializing in single audits, and governmental and non-profit audits.</i></p>	
<p>Ramirez Jimenez Int'l 1900 Main Street, Ste. 375 Irvine, CA 92614 (949) 852-1600 Fax: (949) 852-1606 Dave Sherwood/49295 Firm Size: 11 - 19 Reviews: System, Engagement, NPRC</p>	<p>AICPA Firm #: 10121502 Practice Codes: 9, 14 Industry Codes: 11, 260, 380</p>

<p>Edward A. Rose Jr., CPA, APC 1550 6th Avenue San Diego, CA 92101 (619) 232-7979 Fax: (760) 432-6133 Edward A. Rose/1119822 edrose.attycpa@cox.net Firm Size: 1 – 2 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10147012 Practice Codes: 5, 9, 11, 13 Industry Codes: 165, 222, 260, 420</p>
<p>Rose, Snyder & Jacobs 15821 Ventura Blvd., Ste. 490 Encino, CA 91436 (818) 461-0600 Fax: (818) 461-0610 Stephane Vachon/1659764 svachon@rsjcpa.com Firm Size: 20 - 49 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10099503 Practice Codes: 1, 5, 9, 10, 11, 14 Industry Codes: 195, 210, 268, 380, 385, 450</p>
<p><i>Our goal is to better your practice through an educational approached peer review. Also CART reviewer for the Peer Review Program.</i></p>	
<p>Rossi Doscocil & Finkelstein, LLP 400 Oceangate, Ste. 1000 Long Beach, CA 90802-4389 (562) 495-3325 Fax: (562) 495-3425 Lewis R. Finkelstein/1187678 lewfi@rdfcpas.com Firm Size: 11 - 19 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10098894 Practice Codes: 9, 10, 11, 13 Industry Codes: 165, 260, 385, 395, 420</p>
<p><i>Practical and constructive approach to peer reviews for local CPA firms.</i></p>	
<p>Sabocor & Company, LLP 3660 Wilshire Blvd., Ste. 900 Los Angeles, CA 90010 (213) 387-8844 Fax: (213) 384-8801 Santiago Sabocor/1021516 Firm Size: 2 - 5 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10140805 Practice Codes: 5, 9, 11, 13 Industry Codes: 150, 186, 222, 250, 260, 380</p>

<p>Roy R. Seiler, CPA 201 C. North Tehama Willows, CA 95988 (530) 934-8841 Fax: (530) 934-8849 Roy R. Seiler/1107774 roy.seiler@yahoo.com Firm Size: 1 Reviews: System, Engagement</p>	<p>AICPA Firm #: 1107774 Practice Codes: 3, 4, 5, 9, 13 Industry Codes: 110, 165, 260, 268, 270, 325</p>
<p><i>Performing peer reviews since 1992. Practice limited to "engagement reviews".</i></p>	
<p>Thomas F. Seymour & Co., CPA P. O. Box 661838 Arcadia, CA 91066 - 1838 (626) 855-9588 Fax: (626) 855-9587 Thomas F. Seymour/1010305 tomseymourcpa@aol.com Firm Size: 2 - 5 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10126591 Practice Codes: 3, 9, 10 Industry Codes: 155, 165, 260, 268, 385</p>
<p>David E. Stokes, CPA, APC 1400 Jensen Avenue Sanger, CA 93657 (559) 875-5528 Fax: (559) 875-3357 David Eugene Stokes/1174490 Firm Size: 1 Reviews: Engagement</p>	<p>AICPA Firm #: 10144333 Practice Codes: 11 Industry Codes: 110, 165</p>
<p>Strategic Accounting Solutions 2530 J Street, Ste. 320 Sacramento, CA 95816 (916) 446-6600 Fax: (916) 446-6927 William Guy Crouch/4981729 Firm Size: 2 - 5 Reviews: System, Engagement</p>	<p>AICPA Firm #: 4981729 Practice Codes: 10, 11, 13 Industry Codes: 260, 400, 420</p>
<p>Suchan & Associates 3286 E. Guasti, Ste. 130 Ontario, CA 91761 (909) 781-6443 Fax: (909) 476-7390 Michele A. Suchan/4883821 Firm Size: 2 - 5 Reviews: System, Engagement</p>	<p>AICPA Firm #: 5790322 Practice Codes: 5, 9, 10, 11, 13 Industry Codes: 155, 222, 250, 260, 405, 420</p>

<p>Chek Tan & Company 601 Van Ness Ave, Ste. Q/R San Francisco, CA 94102 (415) 673-8573 Fax: (415) 673-0883 Chek Tan/1011243 chektan@chektan.com www.chektan.com Firm Size: 6 - 10 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10103553 Practice Codes: 5, 9, 10, 11, 13 Industry Codes: 222, 260, 380, 385, 420</p>
<p>Tang & Lee, LLP 1499 Bayshore Hwy, Ste. 223 Burlingame, CA 94010-1741 (650) 692-6865 Fax: (650) 692-6866 Alan S. Lee/58299 Firm Size: 2 - 5 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10134158 Practice Codes: 5, 9, 11, 13 Industry Codes: 150, 186, 190, 205, 222, 250, 260, 420</p>
<p>Teaman, Ramirez & Smith, Inc. 4201 Brockton Avenue, Ste. 100 Riverside, CA 92501-3431 (951) 274-9500 Fax: (951) 274-7828 Richard A. Teaman/8744 rteaman@trscpas.com www.trscpas.com Firm Size: 20 - 49 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10091330 Practice Codes: 5, 9, 10, 11, 13 Industry Codes: 186, 260, 325, 385, 395, 420</p>
<p><i>Extensive experience with governmental entities and non-profit organizations.</i></p>	
<p>Thomas Porch & Gullickson, CPAs, P.C. 5213 El Mercado Pkwy, Ste. E Santa Rosa, CA 95403- (707) 575-4236 Fax: (707) 575-4336 Maria A. Gullickson/1192418 Firm Size: 2 - 5 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10126364 Practice Codes: 9 Industry Codes: 260, 325, 380, 403</p>
<p>Todhunter & Associates, Inc. 18818 Teller Avenue, Ste. 109 Irvine, CA 92612- (714) 328-3213 Fax: (714) 968-1491 Mark D. Todhunter/1599669 mtodhunter@mdtcpa.com www.mdtcpa.com Firm Size: 1 Reviews: Engagement</p>	<p>AICPA Firm #: 81599669 Practice Codes: 9, 10 Industry Codes: 260, 268, 380, 385</p>

<p>James L. Ulvog, CPA 8780 19th Street, Ste. 305 Alta Loma, CA 91701-4608 (909) 948-7363 Fax: (909) 495-3211 James L. Ulvog/1142295 james@ulvogcpa.com www.ulvogcpa.com Firm Size: 1 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10152582 Practice Codes: 9 Industry Codes: 260</p>
<p>Vasquez & Company, LLP 801 S. Grand Avenue, Ste. 400 Los Angeles, CA 90017-4646 (213) 629-9094 Fax: (213) 996-4242 Federico Quinto/1599556 f_quinto@vasquezcpa.com Firm Size: 20 -49 Reviews: System, Engagement, NPRC</p>	<p>AICPA Firm #: 10138115 Practice Codes: 1, 5, 9, 10, 11, 13, 14 Industry Codes: 150, 165, 180, 185, 185, 205, 222, 260, 320, 325, 380, 390, 400, 420</p>
<p>David E. Vaughn, CPA 4540 Gnekow Drive Stockton, CA 95212-1307 (209) 957-8806 Fax: (209) 957-9589 David E. Vaughn/1199376 david@vaughnaccounting.com Firm Size: 2 – 5 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10130447 Practice Codes: 5, 9, 11, 13 Industry Codes: 155, 186, 222, 260, 325, 380, 390,</p>
<p><i>Over 20 years as a reviewer. Educational approach. Competitive rates. Call for an estimate.</i></p>	
<p>Vilmure, Peeler & Boucher, LLP 13305 E. Penn St., Ste. 200 Whittier, CA 90602-1728 (562) 945-1611 Fax: (562) 693-4636 Michael D. Mangold/47791 mikemangold@vpbcpas.com Firm Size: 11 – 19 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10090071 Practice Codes: 5, 9, 10, 11, 13 Industry Codes: 165, 186, 190, 222, 260, 268, 380, 385, 390, 395, 420</p>
<p><i>Experienced reviewers since 1991. Offer an efficient and educational peer review.</i></p>	
<p>Vocker Kristofferson and Co., CPAs 1700 S. El Camino Real, Ste. 506 San Mateo, CA 94402-3047 (650) 574-5000 Fax: (650) 574-2334 Marianne Kristofferson/26364 mariannevkco@sbcglobal.net Firm Size: 6 – 10 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10113973 Practice Codes: 9, 10, 13 Industry Codes: 155, 165, 222, 230, 250, 260, 380, 385, 405, 420</p>

<p>John Waddell & Co. 3416 American River Drive, Ste. A Sacramento, CA 95864 (916) 488-2460 Fax: (916) 488-2466 Debbie Ask/58575 debbie@jwaddell.com Firm Size: 6 – 10 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10073410 Practice Codes: 5, 9, 10, 11, 13 Industry Codes: 140, 260, 380, 385, 400, 420</p>
<p><i>Debbie Ask has performed peer reviews for over 15 years, and is the current chair of the California Peer Review Committee.</i></p>	
<p>Wang Potomac & Company 350 S. Figueroa Street, Ste. 500 Los Angeles, CA 90071-1301 (213) 626-7171 Fax: (213) 626-0580 David T. Wang/1304333 wpccpas@aol.com Firm Size: 2 - 5 Reviews: System, Engagement</p>	<p>AICPA Firm #: 1304333 Practice Codes: 5, 9, 10 Industry Codes: 222, 380</p>
<p><i>David T. Wang is a UCLA and KPMG alumni, providing peer reviews that are insightful and helpful; all are welcome.</i></p>	
<p>Robert Garrett West & Co., CPA 664-A Freeman Lane #220 Grass Valley, CA 95949-9630 (866) 838-8400 Fax: (530) 272-7048 Robert G. West/1092622 rwestcpa@sbcglobal.net Firm Size: 2 – 5 Reviews: System</p>	<p>AICPA Firm #: 1092622 Practice Codes: 9 Industry Codes: 155, 260,</p>
<p><i>Accountant's malpractice defense and California Board of Accountancy enforcement consultation.</i></p>	
<p>Mark F. Wille, APAC 1451 Quail Street, No. 107 Newport Beach, CA 92660 (949) 852-1040 Fax: (949) 852-1045 Mark F. Wille/1082539 Firm Size: 2 – 5 Reviews: System, Engagement</p>	<p>AICPA Firm #: 1082539 Practice Codes: 3, 5, 9, 11, 13 Industry Codes: 135, 165, 190, 222, 250, 260, 265, 420</p>
<p><i>Member and former chair of the California Society of CPAs Accounting Principles and Auditing Standards Committee for two decade, and also teaches audit and accounting CPE. Mark really understands the needs of small and mid-sized CPA firms.</i></p>	

T. James Williams & Company, A. C.

7080 N. Whitney, #103
Fresno, CA 93720-0154
(559) 322-9100 Fax: (559) 322-1098

T. James Williams/1054136

jimw@tjwco.com

www.tjwco.com

Firm Size: 2 - 5

Reviews: System, Engagement

AICPA Firm #: 10114066

Practice Codes: 3, 5, 9, 11, 13

Industry Codes: 110, 165, 222, 260, 420

Over 20 years' experience. From sole-practitioners to firm's with up to 10 professionals.

Wu, Liang & Huang, CPAs, LLP

10050 Garvey Avenue, Ste. 207
El Monte, CA 91733-2093
(626) 579-1275 Fax: (626) 579-1276

Jerry Huang/1578052

jerry@wlhcpas.com

Jany Chenli Cheng/3674418

janycheng@wlhcpas.com

Firm Size: 6 - 10

Reviews: System, Engagement

AICPA Firm #: 10099891

Practice Codes: 9, 11

Industry Codes: 190

Alaska

Robert M. Thaggard, CPA

14801 Depriest Ave.
Palmer, AK 99645
(907) 841-0279 Fax: (907) 707-1127
Robert M. Thaggard/1061171
robert@rmtcpa.com

AICPA Firm #: 10108523
Practice Codes: 5, 9, 13
Industry Codes: 155, 165, 186, 260, 420

Firm Size: 1
Reviews: System, Engagement

Alaska firm qualified to perform peer reviews for sole proprietorships and small to medium size partnerships. Performed peer reviews since 1988. Visit website at www.rmtcpa.com

Arizona

Ball & McGraw, P. C.

351 W. Hatcher
Phoenix, AZ 85021-2453
(602) 942-3435 Fax: (602) 942-8555
Douglas Lee Ball/1036659
doug.ball@ball-mcgraw.com

AICPA Firm #: 1036659
Practice Codes: 5, 9, 10, 11, 13
Industry Codes: 165, 186, 260, 320, 385, 420

Firm Size: 6 – 10
Reviews: System, Engagement

Peer reviews for the small practitioner. Member of Governmental Audit Quality Control Center. Please visit us at www.ball-mcgraw.com.

Bitner & Collings, PLLC

2930 N. Swan Road, Ste. 209
Tucson, AZ 85712-1273
(520) 321-1334 Fax: (520) 325-1121
Gerald Ray Bitner/67792
bitner@cpatucson.com

AICPA Firm #: 67792
Practice Codes: 3, 5, 9, 10, 13
Industrial Codes: 155, 165, 260, 380, 385

Paul A. Collings/2545810
paul@cpatucson.com
Firm Size: 2 – 5
Reviews: System, Engagement

Members of the Governmental Audit Quality Center and Employee Benefit Plan Audit Quality Center.

<p>Cleveland Estes Avellone, PLLC 3411 N. 5th Ave., Ste. 500 Phoenix, AZ 85013-3897 (602) 265-4500 Fax: (602) 445-9331 Richard F. Avellone/1672700 Richard.avellone@cea-cpas.com Firm Size: 6 - 10 Reviews: System, Engagement</p>	<p>AICPA Firm #: 5282119 Practice Codes: 9, 10, 11 Industry Codes: 260, 380, 390, 400, 405</p>
<p>Eve Devolites Company, CPA P. O. Box 10005 Glendale, AZ 85318 (623) 516-9700 Fax: (623) 516-8692 Eve Devolites/1564427 Firm Size: 2 - 5 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10145317 Practice Codes: 5, 9 Industry Codes: 260</p>
<p><i>Member of the Governmental Audit QualityCenter.</i></p>	
<p>Evers Robinson, Ltd 1300 E. Missouri Ave, Ste. C-100 Phoenix, AZ 85014 (602) 230-9480 Fax: (602) 230-9570 Joseph Evers/1045527 Firm Size: 2 - 5 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10109048 Practice Codes: 9 Industry Codes: 155, 222, 250, 380, 390, 405, 403</p>
<p>Heidenreich & Heidenreich, CPAs 10201 S. 51st, Ste. 170 Phoenix, AZ 85044 (480) 704-6301 Fax: (480) 785-4619 Suzanne Heidenreich/1115716 suzannehcpa@cox.net Mark Heidenreich/1115109 cpamark@cox.net Firm Size: 2 - 5 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10117486 Practice Codes: 5, 9, 10, 13 Industry Codes: 155, 222, 250, 260, 325, 380, 385, 390, 420</p>
<p><i>Have performed peer reviews since 1999 with emphasis on small to medium sized firms. Member of the Governmental and Employee Benefit Plan Audit Quality Centers.</i></p>	

<p>Liem & Company, P. C. 4455 E. Camelback Rd., Ste. E290 Phoenix, AZ 85018 (602) 667-6040 Fax: (602) 667-6039 Henry A. Liem/1005708 hliem@liemcpa.com Firm Size: 2 – 5 Reviews: System, Engagement</p>	<p>AICPA Firm #: 10139674 Practice Codes: 9, 10, 11 Industry Codes: 165, 205, 250, 260, 268, 320, 380, 385, 390, 395</p>
<p><i>Over 30 years accounting and auditing experience. Many repeat visits. Will do reviews outside Phoenix area, including out of state.</i></p>	
<p>Kevin D. Smith, CPA, PLLC 10201 S. 51st Street, Ste. 170 Phoenix, AZ 85044-5229 (480) 813-5777 Fax: (780) 813-5689 Kevin D. Smith Firm Size: 1 Reviews: System, Engagement</p>	<p>AICPA Firm #: 3626562 Practice Codes: 3, 5, 9, 10 Industry Codes: 260, 268, 320, 380</p>
<p><i>Member of the Employee Benefit Plan Audit Quality Center..</i></p>	
<p>Gary J. Wood, P. C. P. O. Box 12556 Tempe, AZ 85284 (480) 820-5057 Fax: (602) 234-6551 Gary J. Wood/1076111 cpa@garyjwoodpc.com www.garyjwoodpc.com Firm Size: 1 Reviews: System, Engagement</p>	<p>AICPA Firm #: 1076111 Practice Codes: 5, 9, 11, 13 Industry Codes: 155, 222, 260</p>
<p><i>Peer reviews for the individual practitioner and the smaller firm since 1991. Call for quote.</i></p>	

Colorado

Marcia J. Hein, CPA

807 Marble Drive
 Fort Collins, CO 80526
 (970) 282-8229 Fax: (970) 282-8229
 Marcia J. Hein/1141590
 Marcia@mjh-cpa.com
 Firm Size: 1
 Reviews: System, Engagement

AICPA Firm #: 10155807
 Practice Codes: 9, 10
 Industry Codes: 260, 380, 385, 390, 395

Performing reviews since 1986, specializing in small to medium sized firms. Former chair of the Peer Review Committee and former member of the National Peer Review Committee.

Georgia

Alan L. Grothe CPA, LLC

210 Interstate North Pkwy SE, Ste. 700
 Atlanta, GA 30339-2234
 (770) 952-8544 Fax: (770) 980-4921
 Alan L. Grothe/1304916
 Firm Size: 2 - 5
 Reviews: System, Engagement

AICPA Firm #: 10118128
 Practice Codes: 3, 5, 9, 11, 13
 Industry Codes: 150, 155, 165, 175, 186,
 222, 250, 260, 268, 325,
 380, 390, 403, 450

Nebraska

BMG Certified Public Accountants, LLP

211 S. 84th Street, #100
 Lincoln, NE 68510
 (402) 483-7781 Fax: (402) 483-5198
 Toll Free: (800) 747-0081
 Todd Blome/1606880
 Michael McClure/1084372
 Tom Goeglein/1023900
 Firm Size: 11 - 19
 Reviews: System, Engagement

AICPA Firm #: 10072810
 Practice Codes: 3, 5, 9, 10, 11, 13, 18
 Industry Codes: 110, 125, 165, 205, 217,
 222, 260, 268, 308, 320,
 325, 330, 335, 385, 400,
 405, 410, 420

Performing peer reviews across the US since 1986. Team Captains have participated in Review Acceptance Boards and AICPA Peer Review Committee. We perform peer reviews for compliance with professional standards, not personal preferences.

Nevada

Conant, Nelson & Conant, Ltd.

2451 S. Buffalo Dr, Ste. 120
 Las Vegas, NV 89117
 (702) 221-6300 Fax: (702) 221-1299
 Diane Conant/1086967
diane@cncltd.com
www.cncltdpeerreview.com
 Firm Size: 6 - 10
 Reviews: System, Engagement

AICPA Firm #: 10019453
 Practice Codes: 9, 11
 Industry Codes: 155, 165, 260, 268

The firm has performed peer reviews for over 20 years. Specializing in engagement reviews for small firms, sole practitioners and conducting consulting reviews. Efficient and educational.

Washington

Robert Loe & Associates

J.G. Scripps Building, Ste. 400
 221 First Avenue West
 Seattle, WA 98119
 (206) 292-1747 (206) 682-5241
 Robert Loe/515745
 Firm Size: 2 - 5
 Reviews: System, Engagement

AICPA Firm #: 515745
 Practice Codes: 5, 9, 11, 13
 Industry Codes: 110, 155, 165, 175, 180,
 205, 222, 250, 260, 268,
 380, 383

Licensed in Washington and Alaska. Member of the WSCPA Peer Review Committee.

Varner, Sytsma & Herndon, Inc.

2200 Rimland Drive, Ste. 205
 Bellingham, WA 98226
 (360) 734-8715 (360) 738-1176
 Thomas Harding/1677272
 Firm Size: 20 - 49
 Reviews: System, Engagement

AICPA Firm #: 10083931
 Practice Codes: 9, 11
 Industry Codes: 165, 185, 195, 260, 380,
 403