

December 19, 2012

Paul Alan Rossi, CPA
Henry Rossi & Co., LLP
50 Seco Rd Ste A
Monroeville, PA 15146

Dear Mr. Rossi:

It is my pleasure to notify you that on December 13, 2012, the PICPA/DSCPA/VISCPA Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is February 29, 2016. This is the date by which all review documents should be completed and submitted to the administering entity. If your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

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

Sincerely,



Heather I Reimann, CPA
Manager

cc: Mitchell K McKenney, CPA

Firm Number: 10091892

Review Number: 342363

BUCKLER, McKENNEY & NADZADI, P.C.
Certified Public Accountants
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Mitchell K. McKenney, CPA
Jennifer Nadzadi, CPA

Merle L. Buckler, CPA (1931-1996)

System Review Report

November 29, 2012

To the partners of
Henry Rossi & Co., LLP
and the Peer Review Committee of the Pennsylvania Institute of CPAs

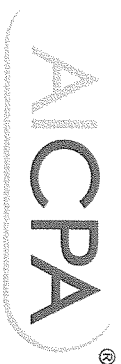
We have reviewed the system of quality control for the accounting and auditing practice of Henry Rossi & Co., LLP (the firm) in effect for the year ended August 31, 2012. Our peer review was conducted in accordance with Standards for Performing and Reporting on Peer Reviews established by the Peer Review 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 Henry Rossi & Co., LLP in effect for the year ended August 31, 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*. Henry Rossi & Co., LLP has received a peer review rating of *pass*.



Buckler, McKenney & Nadzadi, P.C.



PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

Henry Rossi & Co., LLP

For having a system of quality control for its accounting and auditing practice in effect for the year ended August 31, 2012, that has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and that was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

A handwritten signature in dark ink, appearing to read "Tracye C. Golden", written over a horizontal line.

Tracye Golden, Chair
AICPA Peer Review Board
2012