February 07, 2019

Paul Rossi
Henry Rossi & Co., LLP
50 Seco Rd Ste A
Monroeville, PA 15146-1459

Dear Paul Rossi:

It is my pleasure to notify you that on February 07, 2019, the Pennsylvania Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is February 28, 2022. 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.

Thank you for your cooperation.

Sincerely,

PICPA Peer Review Committee

PICPA Peer Review Committee
peerreview@picpa.org (267) 675-6250
Pennsylvania Institute of CPAs

cc: Mitchell McKenney, Francesco Tirone

Firm Number: 900010091892   Review Number: 563252

AICPA
AICPA Peer Review Program
PICPA Peer Review Program
Administered by the Pennsylvania Institute of CPAs

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Mitchell K. McKenney, CPA
Jennifer Nadzadi, CPA

Merle L. Buckler, CPA (1931-1996)

January 8, 2019

Report on Firm's System of Quality Control

To the Partners of Henry Rossi & Co., LLP
and the Peer Review Committee of the Pennsylvania Institute of Certified Public Accountants

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, 2018. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility
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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility
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.

Required Selections and Considerations
Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and audits of employee benefit plans.
As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion
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, 2018, 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

Buckler, McKenney & Nadzadi, P.C.