



# WEINLANDER FITZHUGH

CERTIFIED PUBLIC ACCOUNTANTS  
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## System Review Report

October 27, 2010

To the Stockholders of  
Echelbarger, Himebaugh, Tamm & Co., P.C.  
and the Peer Review Committee of the Michigan Association of Certified Public  
Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Echelbarger, Himebaugh, Tamm & Co., P.C. (the firm) in effect for the year ended June 30, 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](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Echelbarger, Himebaugh, Tamm & Co., P.C. in effect for the year ended June 30, 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(ies)* or *fail*. Echelbarger, Himebaugh, Tamm & Co., P.C. has received a peer review rating of *pass*.

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May 12, 2011

Dennis M. Echelbarger, CPA  
Echelbarger, Himebaugh, Tamm, & Co., P. C.  
5136 Cascade Rd SE Ste 2A  
Grand Rapids, MI 49546

Dear Mr. Echelbarger:

It is my pleasure to notify you that on May 11, 2011 the Northern Rpt Acceptance Body of the Peer Review Task Force accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 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,



David Pickering  
Peer Review Senior Manager  
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cc: Stewart Reid, CPA

Firm Number: 10092114 Review Number 309180

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