

March 13, 2015

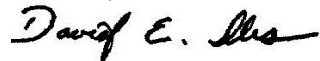
John H Dietershagen, CPA  
Ciaschi, Dietershagen, Little, & Mickelson, LLP  
401 E State St Ste 500  
Ithaca, NY 14850

Dear Mr. Dietershagen:

It is my pleasure to notify you that on March 13, 2015 the Peer Review Committee Reporting Acceptance Body #7 accepted the report on the most recent system peer review of your firm. The due date for your next review is February 28, 2018. 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,



David E. Iles  
Chair, Peer Review Committee

cc: James H Ruitenberg

Firm Number: 10093438

Review Number 367029

Letter ID: 965873

## System Review Report

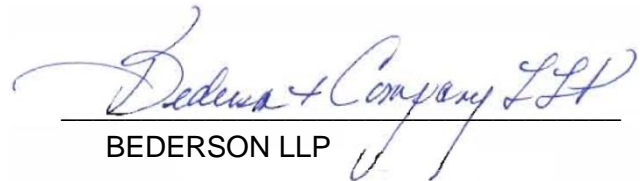
January 14, 2015

To the Partners of Ciaschi, Dietershagen, Little, Mickelson & Company, LLP  
and the Peer Review Committee of the New York State Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Ciaschi, Dietershagen, Little, Mickelson & Company, LLP (the firm) in effect for the year ended August 31, 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 part of our 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](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Ciaschi, Dietershagen, Little, Mickelson & Company, LLP in effect for the year ended August 31, 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*. Ciaschi, Dietershagen, Little, Mickelson & Company, LLP has received a peer review rating of **pass**.



BEDERSON LLP