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SYSTEM REVIEW REPORT

September 1, 2015

To the Owners of
Solomon Hirsch, CPA P.C.
and the Peer Review Committee of the New York State Society of CPA's.

I have reviewed the system of quality control for the accounting and auditing practice of Solomon Hirsch CPA (the firm) in effect for the year ended April 30, 2015. My 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 a part of my peer review, I considered reviews by regulatory entities, if applicable, in determining the nature and extent of my 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. My responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on my 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 *Government Auditing Standards*.

In my opinion, the system of quality control for the accounting and auditing practice Solomon Hirsch CPA in effect for the year ended April 30, 2015 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*. Solomon Hirsch CPA has received a peer review rating of *pass*.

Ben Epstein
Certified Public Accountant