

November 10, 2022

Howard Bleiwas
Howard I. Bleiwas and Associates, CPA, PC
39500 high point blvd ste 145
NOVI, MI 48375

Dear Howard Bleiwas:

It is my pleasure to notify you that on November 10, 2022, the Michigan Peer Review Committee accepted the report on the most recent Engagement Review of your firm. The due date for your next review is October 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

Should you perform, or become engaged to perform, any engagements under the Statements on Auditing Standards, *Government Auditing Standards*, examination engagements under the Statements on Standards for Attestation Engagements or engagements under the Public Company Accounting Oversight Board (PCAOB) standards that are not subject to PCAOB permanent inspection, you must immediately notify us so we may determine if the firm should have a different due date for a System Review in accordance with the *Standards for Performing and Reporting on Peer Reviews*.

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,

MICPA Peer Review Committee

MICPA Peer Review Committee
MICPA Peer Review Committee
micpa@micpa.org
(248)267-3700

cc: David Quimby

Firm Number: 900255191014

Review Number: 597025