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Report on the Firm's Conformity With Professional Standards on Engagements Reviewed

August 21, 2019

To the Owners of Howard I Bleiwas and Associates, CPA, PLLC and the Peer Review Committee of the Michigan Association of Certified Public Accountants

I have reviewed selected accounting engagements of Howard I Bleiwas and Associates, CPA, PLLC (the firm) issued with periods ending during the year ended April 30, 2019. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in an Engagement Review as described in the Standards may be found at www.aicpa.org/prsummary.

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 the system of quality control, if any.

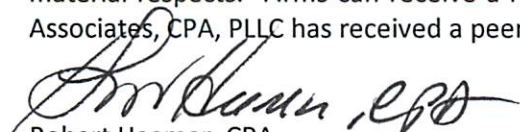
Peer Reviewer's Responsibility

My responsibility is to evaluate whether the engagements submitted for review were performed and reported on in conformity with applicable professional standards in all material respects.

An Engagement Review does not include reviewing the firm's system of quality control and compliance therewith and, accordingly, I express no opinion or any form of assurance on that system.

Conclusion

Based on my review, nothing came to my attention that caused me to believe that the engagements submitted for review by Howard I Bleiwas and Associates, CPA, PLLC issued with periods ending during the year ended April 30, 2019, were not performed and reported on in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Howard I Bleiwas and Associates, CPA, PLLC has received a peer review rating of pass.


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