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Kenneth R.
Simpson, CPA

Bart T.
Weed, CPA

Richard E.
McRae, CPA

Louise
Price, CPA

Members:
American
Institute
of CPAs

PROFESSIONAL STANDARDS REQUIRE THAT
CERTIFIED PUBLIC ACCOUNTANTS PARTICIPATE
IN PEER REVIEW EVERY THREE YEARS

ATTACHED IS OUR 2013 PEER REVIEW REPORT

OUR NEXT PEER REVIEW WILL OCCUR IN
THE FALL OF 2016

1111 East Brickyard Road • Suite 112 • Salt Lake City, Utah 84106-2592

Phone 801-484-5206 • Fax 801-484-5478



CPAs & BUSINESS ADVISORS

System Review Report

November 20, 2013

To the Partners
Simpson & Company
And the peer review committee of the Nevada Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Simpson & Company (the firm) in effect for the year ended June 30, 2013. 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 a part of our peer 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 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.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Simpson & Company in effect for the year ended June 30, 2013, 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*. Simpson & Company has received a peer review rating of *pass*.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Eide Bailly LLP

www.eidebailly.com