



AICPA Peer Review Program
Administered in Florida by the
Florida Institute of CPAs

September 9, 2015

Marcia G Grayson-Carty Cummings-Grayson & Co. 915 NW 1st Ave Ste 3A Miami, FL 33136

Dear Ms. Grayson-Carty:

It is my pleasure to notify you that on September 3, 2015 the Florida Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is March 31, 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,

Paul N. Brown, CPA, CGMA Director of Technical Services

cc: Ronald Thompkins, CPA

Firm Number: 10114493 Review Number 368169