

AICPA® Peer Review Program

AICPA PEER REVIEW PROGRAM
AND NYSSCPA PEER REVIEW PROGRAM
ADMINISTERED BY NEW YORK STATE SOCIETY OF CPAs



November 06, 2017

James Lewis
Piaker & Lyons, P. C.
92 Hawley St
Binghamton, NY 13901 3904

Dear James Lewis:

It is my pleasure to notify you that on November 03, 2017, the New York Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is June 30, 2020. This is the date by which all review documents should be completed and submitted to the administering entity.

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 and support of the profession's practice-monitoring programs.

Sincerely,

A handwritten signature in black ink, appearing to read "B. Santoro". The signature is stylized with a large, sweeping "B" and a long, horizontal stroke at the end.

Brenda K. Santoro, CPA
Chair, NYSSCPA Peer Review Committee
New York State Society of CPAs

CC: Richard Davis, Angelo Gallo

Firm Number: 900010055042

Review Number: 521616