



PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

Wiggins, Smit, Burby, Reineke & Company, P.A.

For having a system of quality control for its accounting and auditing practice in effect for the year ended May 31, 2015 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

A handwritten signature in black ink that reads "Anita Ford". The signature is written in a cursive style and is positioned above a horizontal line.

Anita Ford, Chair
AICPA Peer Review Board
2015