

AICPA<sup>®</sup> Peer Review Program

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



February 5, 2016

Nicholas P Eells  
Hoffman, Eells & Gray CPAs, P.C.  
Po Box 189  
31 Elm St  
Malone, NY 12953

Dear Mr. Eells:

It is my pleasure to notify you that on January 27, 2016 the Peer Review Committee Reporting Acceptance Body #2 accepted the report on the most recent system peer review of your firm. The due date for your next review is September 30, 2018. 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.

Sincerely,

A handwritten signature in black ink, appearing to read "Liren Wei". The signature is fluid and cursive, with a long horizontal stroke at the end.

Liren Wei, CPA  
Chair, Peer Review Committee

cc: Stephen J Spitz

Firm Number: 6136518

Review Number 374017

Letter ID: 1055578A