

From: WAKoprowski@aol.com [mailto:WAKoprowski@aol.com]
Sent: Tuesday, June 29, 2010 4:42 PM
To: PR_expdraft
Subject: LaShaun King

Dear LaShaun King,

I am responding to the Exposure Draft - Performing and Reporting on Peer Reviews of Quality Control Materials (QCM) and Continuing Professional Education (CPE) Programs.

I DO believe that the peer review relationship currently permitted by paragraph 159 is appropriate and should not change. The QCM for audits is basically standardized it should not matter where it comes from.

Sincerely,

Walter A Koprowski CPA

This message is intended only for the personal and confidential use of the designated recipient(s) named above. If you are not the intended recipient of this message you are hereby notified that any review, dissemination, distribution or copying of this message is strictly prohibited.
IRS Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. federal tax advice contained in this communication (including any attachments) is not intended or written to be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting or recommending to another party any action or matter addressed herein.

From: ALTEP26@aol.com [mailto:ALTEP26@aol.com]
Sent: Tuesday, July 06, 2010 10:12 AM
To: PR_expdraft
Subject: Peer Review

Dear LaShaun King,

I am responding to the Exposure Draft - Performing and Reporting on Peer Reviews of Quality Control Materials (QCM) and Continuing Professional Education (CPE) Programs.

I DO believe that the peer review relationship currently permitted by paragraph 159 is appropriate and should not change. The QCM for audits is basically standardized it should not matter where it comes from.

Sincerely,

Alan Tepper, CPA

~This message is intended only for the personal and confidential use of the designated recipient(s) named above. If you are not the intended recipient of this message, you are hereby notified that any review, dissemination, distribution or copying of this message is strictly prohibited.
~IRS Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. federal tax advice contained in this communication (including any attachments) is not intended or written to be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing, or recommending to another party any action or matter addressed herein.

TO: Lashaun King, Technical Manager
FROM: Stanley Tepper, CPA
SUBJECT: Exposure Draft Proposed Revisions to the AICPA Standards for Performing and Reporting on Peer Review. Quality Control Materials (QCM)

Concerning paragraph 159, I do not see any independence concerns as firms use more than one source of QCM and a compendium of these various materials is utilized by the firm. The Peer Review firm is not just reviewing its own QCM. By stating that there is a conflict if the reviewing firm developed the QCM, you are limiting their usage. The QCM are independently peer reviewed.

This message is intended only for the personal and confidential use of the designated recipient(s) named above. If you are not the intended recipient of this message you are hereby notified that any review, dissemination, distribution or copying of this message is strictly prohibited.
IRS Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. federal tax advice contained in this communication (including any attachments) is not intended or written to be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting or recommending to another party any action or matter addressed herein.