

Month xx, 2015 (should be the date you send the engagement selections)

To: Robin L. Ring, CPA
Peer Review Captain

We are providing this letter in connection with the peer review of *Anytime CPA's LLC*, (the Firm) as of the date of this letter and for the year ended December 31, 2014.

We understand that we are responsible for complying with the rules and regulations of state boards of accountancy and other regulators. We confirm, to the best of our knowledge and belief, that there are no known situations in which *Anytime CPA's LLC* or its personnel have not complied with the rules and regulations of state board(s) of accountancy or other regulatory bodies, including applicable firm and individual licensing requirements in each state in which it practices for the year under review.

We have also provided a list of all engagements to the peer review captain with periods ending during the years under review whether issued or not. This list included, but was not limited to, all engagements performed under Government Auditing Standards, audits of employee benefit plans, audits performed under FDICIA, audits of carrying broker-dealers, and examinations of service organizations Service Organizations Control (SOC) 1 and 2 engagements, as applicable. For financial forecasts or projections and agreed upon procedures, the list included those engagements with report dates during the year under review. We understand that failure to properly include these engagements on the list could be deemed as failure to cooperate. We also understand this may result in termination from the Peer Review Program and, if termination occurs, will result in referral of the matter to the AICPA Professional Ethics Division for investigation of a possible violation of the AICPA Code of Professional Conduct.

We have also provided the peer review captain with any other information requested, including communications by regulatory, monitoring, or enforcement bodies relating to allegations or investigations in the conduct of its accounting, audit, or attestation engagements performed and reported by the firm, whether the matter relates to the firm or its personnel, within three years preceding the current peer review year-end. In addition, there are no known restrictions or limitations on the firm's or its personnel's ability to practice public accounting by regulatory, monitoring, or enforcement bodies within three years preceding the current peer review year-end.

We understand the intended uses and limitations of the quality control materials we have developed or adopted. We have tailored and augmented the materials as appropriate such that the quality control materials encompass guidance which is sufficient to assist us in conforming with professional standards (including the Statements on Quality Control Standards) applicable to our accounting and auditing practice in all material respects. We have also discussed the content of our PCAOB inspection report with the review captain (if applicable).

Sincerely,

Firm Owner