

# DAVID A. KREED

Certified Public Accountant  
36 North Street  
Manchester, New Hampshire 03104  
Tel:(603) 625-4792 Fax:(603) 624-5993  
dkreedcpa@comcast.net

November 29, 2017

To the Partners of Rozes, Gouveia & Company, LLP and the Peer Review Committee of New England Peer Review.

We have reviewed selected accounting engagements of Rozes, Gouveia & Company, LLP (The firm) issued with periods ending during the year ended June 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants.

A Summary of the nature, objectives, scope, limitations of, and the procedures performed in an Engagement Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

## **Firm's Responsibility**

The Firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

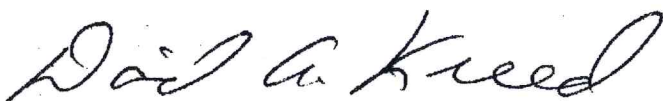
## **Peer Reviewer's Responsibility**

Our responsibility is to evaluate whether the engagements submitted for review were performed and reported on in conformity with applicable professional standards in all material respects.

An Engagement Review does not include reviewing the firm's system of quality control and compliance therewith and, accordingly, we express no opinion or form of assurance on that system.

## **Conclusion**

Based on our review, nothing came to our attention that caused us to believe that the engagements submitted for review by Rozes, Gouveia & Company, LLP Issued with periods ending during the year ended June 30, 2017, were not performed and reported on in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency (ies) or fail. Rozes, Gouveia & Company, LLP has received a peer review rating of pass.



**Certified Public Accountant**