

**MACPA Peer Review Program**

Administered in Michigan by the  
Michigan Association of CPAs

**AICPA Peer Review Program**

Administered in Michigan by the  
Michigan Association of CPAs

January 8, 2010

Steven M Patch, CPA  
Lally Group, PC  
110 First Street  
Jackson, MI 49201

Dear Mr. Patch:

It is my pleasure to notify you that on December 9, 2009 the Eastern Report Acceptance Body of the Peer Review Task Force accepted the report on the most recent system peer review of your firm. The due date for your next review is January 31, 2012. This is the date by which all review documents should be completed and submitted to the administering entity. If your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,



David Pickering  
Peer Review Senior Manager  
dpickering@michcpa.org 248 267-3751

cc: Todd Mizer, CPA

Firm Number: 10039998 Review Number: 271176

Letter ID363224

**A I C P A**  
**PEER REVIEW PROGRAM**

is proud to present this

**Certificate of Recognition**

to

**LALLY GROUP, PC**

*For having a system of quality control for its accounting and auditing practice in effect for the year ended July 31, 2008 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 dark ink, appearing to read "G. William Graham".

G. William Graham, Chair  
AICPA Peer Review Board  
2009