

ROBERT C. BEZGIN
CERTIFIED PUBLIC ACCOUNTANT
802 COUNTRY ROAD
DOWNINGTOWN, PENNSYLVANIA 19335-4455
(610) 873-2288
rcbezgincpa@verizon.net

Report on the Firm's System of Quality Control

September 28, 2017

To the Owner of Robert W. Morris and Company, P.C. and the Peer Review Committee of the Pennsylvania Institute of Certified Public Accountants

I have reviewed the system of quality control for the accounting and auditing practice of Robert W. Morris and Company, P.C. (the firm) in effect for the year ended March 31, 2017. My 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

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

My responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on my review.

Required Selections and Considerations

As a part of my peer review, I considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of my procedures.

Opinion

In my opinion, the system of quality control for the accounting and auditing practice of Robert W. Morris and Company, P.C. in effect for the year ended March 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Robert W. Morris and Company, P.C. has received a peer review rating of *pass*.

Robert C. Bezgin, CPA

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