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May 14, 2015

To the Member of  
Cuppett & Associates, PLLC  
And  
The Peer Review Committee of the  
West Virginia Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Cuppett & Associates, PLLC (the firm) in effect for year ended October 31, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Review Standards established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included an audit performed under *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Cuppett & Associates, PLLC in effect for the year ended October 31, 2014, 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*. Cuppett & Associates, PLLC has received a peer review rating of *pass*.

*Gray, Griffith & Mays, a.c.*