



September 26, 2023

Oversight Task Force
AICPA Peer Review Board
Palladian I Corporate Center
220 Leigh Farm Road
Durham, NC 27707-8110

Re: Oversight of the National Peer Review Committee

To the AICPA Peer Review Board's Oversight Task Force:

This letter represents our response to the report and letter of procedures and observations issued in connection with the review of the National Peer Review Committee's administration of the AICPA Peer Review Program. The oversight visit documents have been disseminated to all peer review program committee members, administrative staff and technical reviewer(s). We are pleased to note there were no specific deficiencies or observations included in the oversight documents on which a written response was required. This letter represents our acknowledgement of the oversight visit.

We appreciate Liz Gantnier's review of our administration of the AICPA Peer Review Program.

Sincerely,

A handwritten signature in black ink, appearing to read "Barry C. Melancon".

Barry C. Melancon
AICPA Chief Executive Officer

A handwritten signature in black ink, appearing to read "Michael Wagner".

Michael Wagner
NPRC Chair

A handwritten signature in black ink, appearing to read "Gary Freundlich".

Gary Freundlich
CPA on Staff