



February 3, 2023

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

Re: Oversight of National Peer Review Committee

Dear Ms. Meyer:

This letter represents our acknowledgement of the oversight, 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 performed on October 13, October 25 – 26, November 2, and December 15, 2022.

The oversight documents have been disseminated to all peer review program committee members, administrative staff, and technical reviewer(s). We are pleased that there were no specific deficiencies or observations in the oversight documents that required a written response.

Sincerely,

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

Barry C. Melancon, NPRC CEO

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, NPRC CPA on Staff