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April 5, 2011

Rachelle Drummond, Technical Manager
AICPA Peer Review Program
American Institute of Certified Public Accountants
220 Leigh Farm Road
Durham, NC 27707-8110

Re: Peer Review Exposure Draft, January 31, 2011

Dear Ms. Drummond:

On behalf of the California Board of Accountancy (CBA), I am pleased to support the American Institute of Certified Public Accountants' (AICPA) Exposure Draft titled "Proposed Revisions to the AICPA Standards for Performing and Reporting on Peer Reviews: Performing and Reporting on Peer Reviews of Compilations Performed Under SSARS 19."

Thank you for giving the CBA the opportunity to respond to this exposure draft.

Sincerely,

A handwritten signature in cursive script that reads "Sarah J. Anderson". The signature is written in dark ink and is positioned above the typed name.

Sarah Anderson, CPA, President

c: Members, California Board of Accountancy