

February 1, 2011

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I have reviewed Proposed Revision to the AICPA Standards for Performing and Reporting on Peer Reviews, *Performing and Reporting on Peer Reviews of Compilations Performed under SSARS 19* and have the following comments.

1. I agree with the proposed changes.
2. If the proposed changes are effective for reviews commencing on or after 7/1/11, I would expect there will be changes/additions to 23,205 that would address "With Regard to Documentation" for Compilations that would address the requirement that the accountant's documentation should include
 - a. The engagement letter documenting the understanding with the client.
 - b. Any findings or issues that, in the accountant's judgment, are significant.
 - c. Communications, whether oral or written, to the appropriate level of management regarding fraud or illegal acts that come to the accountant's attention.
3. If the proposed changes are effective for reviews commencing on or after 7/1/11, I would expect there will be changes/additions to 23,204 that address "With Regard to Documentation" for Reviews that would address the requirement that the accountant's documentation should include
 - a. The engagement letter documenting the understanding with the client.

Respectfully,



Laura Lindal, CPA