

## **Drummond, Rachelle**

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**From:** Rodney Harano <RHarano@cwassociatescpas.com>  
**Sent:** Friday, April 29, 2011 5:41 PM  
**To:** PR\_expdraft  
**Cc:** Coffey, Susan  
**Subject:** response to ED

To Dan Hevia and the AICPA Peer Review Board:

Thank you for allowing me to respond to the exposure draft dated January 31, 2011.

For the record, I am in favor of the proposed revisions to paragraphs .102, .107 and .108 of the AICPA peer review standards with regard to performing and reporting on peer reviews of compilations performed under SSARS 19.

On another note, just a recommendation when issuing future exposure drafts – consider avoiding “busy season” for the comment period. This current ED was issued on January 31, 2011 with a response deadline of April 29, 2011. Many of us who are interested in responding, have a hard enough time trying to get work out, let alone responding to these documents.

Again, thank you and wishing you continued success in future endeavors.

Rodney M. Harano, CPA  
Former AICPA Peer Review Board member

[Sent from Rodney's HP Mini Netbook.](#)