

# CLAUDE W. SPIRON

## Certified Public Accountant

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### System Review Report

Giordano & Associates CPAs, P.C.  
and the Peer Review Committee of the Pennsylvania Institute of CPAs

June 10, 2009

I have reviewed the system of quality control for the accounting and auditing practice of Giordano & Associates CPAs, P.C. (the firm) in effect for the year ended December 31, 2008. My peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. My responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on my review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

In my opinion, the system of quality control for the accounting and auditing practice of Giordano & Associates CPAs, P.C. in effect for the year ended December 31, 2008, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Giordano & Associates CPAs, P.C. has received a peer review rating of *pass*.



Claude W. Spiron, CPA

July 16, 2009

Paul G. Giordano, Jr., CPA  
Giordano and Associates CPA's,  
P.C.  
1 N Wilson Ave  
Bristol, PA 19007-4425

Dear Mr. Giordano,:

It is my pleasure to notify you that on July 16, 2009, the PICPA/DSCPA/VISCPA Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is June 30, 2012. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,



Heather I. Reimann, CPA  
Manager - Professional &  
Technical Standards

cc: Claude W Spiron, CPA

Firm Number: 10152593

Review Number: 273864

**A I C P A**  
**PEER REVIEW PROGRAM**

is proud to present this

*Certificate of Recognition*

to

**Giordano and Associates CPAs, PC**

*For having a system of quality control for its accounting and auditing practice in effect for the year ended December 31, 2008 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.*



A handwritten signature in dark ink, appearing to read "G. William Graham".

G. William Graham, Chair  
AICPA Peer Review Board  
2009