



July 21, 2016

Paul David Cederwall
Pacific Northwest Consultants, LLC
19309 68th Ave S Ste R-111
Kent, WA 98032

Dear Mr. Cederwall:

It is my pleasure to notify you that on July 12, 2016 the System Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is May 31, 2019. 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,

Julie B. Phipps
Manager of Practice Quality

cc: Laura Gale Lindal

Firm Number: 4995142

Review Number: 426631

Letter ID: 1097685A

System Review Report

April 28, 2016

To the Members of Pacific Northwest Consultants, LLC
and the Peer Review Committee of the
Washington Society of Certified Public Accountants

I have reviewed the system of quality control for the accounting and auditing practice of Pacific Northwest Consultants, LLC (the firm) in effect for the year ended November 30, 2015. 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. As part of my peer review, I considered reviews by regulatory entities, if applicable, in determining the nature and extent of my procedures. 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.

As required by the standards, engagements selected for review included an engagement performed under *Government Auditing Standards*.

In my opinion the system of quality control for the accounting practice of Pacific Northwest Consultants, LLC in effect for the year ended November 30, 2015, 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*. Pacific Northwest Consultants, LLC has received a peer review rating of *pass*.



Laura Lindal, CPA