



PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

Peter J. Messina & Associates, Ltd.

For having a system of quality control for its accounting and auditing practice in effect for the year ended September 30, 2013 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 cursive script, reading "Rick Reeder", written over a horizontal line.

Rick Reeder, Chair
AICPA Peer Review Board
2014