



THE OHIO SOCIETY OF CPAs  
PEER REVIEW PROGRAM



AICPA Peer Review Program  
Administered in Ohio by The Ohio Society of CPAs

January 15, 2010

Dennis J. Hughes, CPA  
Hammerman, Graf, Hughes & Co.  
4486 Indian Ripple Road  
Dayton, OH 45440

Dear Mr. Hughes:

It is my pleasure to notify you that on January 15, 2010 the Ohio Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is February 28, 2013. This is the date by which all review documents should be completed and submitted to the administering entity. If your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

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

Sincerely,

Glenn A Roberts, CPA  
Peer Review Committee Chairman

cc: Glenn Roberts, CPA

Firm Number: 10028584 Review Number: 302548