



THE OHIO SOCIETY OF CPAs  
PEER REVIEW PROGRAM



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

October 24, 2011

Elizabeth I. Na, CPA  
Na & Associates, CPA, LLC  
10999 Reed Hartman Hwy Ste 216  
Blue Ash, OH 45242

Dear Ms. Na:

It is my pleasure to notify you that on October 21, 2011 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 September 30, 2014. 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,

*John M Keller, CPA*

John M. Keller, CPA  
Chairman, Peer Review Committee  
peerreview@ohio-cpa.com

cc: Thomas Bowns, CPA

Firm Number: 10130674 Review Number 319708

Letter ID638640

SYSTEM REVIEW REPORT

To the Owner  
Na & Associates, CPA, Inc.  
and the Peer Review Committee of the Ohio Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Na & Associates, CPA, Inc., (the firm) in effect for the year ended March 31, 2011. Our 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. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our 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 our opinion, the system of quality control for the accounting and auditing practice of Na & Associates, CPA, Inc., in effect for the year ended March 31, 2011, 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. Na & Associates, CPA, Inc., has received a peer review rating of pass.

*Mellott + Mellott PLLC*

August 23, 2011



## ACCOUNTANCY BOARD OF OHIO

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COLUMBUS, OHIO 43215-6128  
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WWW.ACC.OHIO.GOV

RONALD J. ROTARU, EXECUTIVE DIRECTOR

11/04/2011

NA & ASSOCIATES CPA LLC  
10999 REED HARTMAN HWY STE  
216  
CINCINNATI OH 45242-8301

Dear Firm:

In accordance with Ohio Revised Code Section 4701.04, your application to renew your firm has been approved. Your firm has been assigned to the attest group and your identification number is: FIRM . 45242127

The next renewal of your firm's registration is due on 10/31/2014 . Please notify us of any changes in your mailing address or your firm's status.

Please be aware that you now have two licenses, your individual license (certificate) and your firm's license. The renewal dates will be different and the renewal year may be different. This confirmation letter is your firm's license to practice accounting in the state of Ohio.

## THE ACCOUNTANCY BOARD OF OHIO



FIRM REGISTRATION  
NA & ASSOCIATES CPA LLC  
45242127 FIRM - PR

LICENSE VALID UNTIL: 10/31/2014

Ronald J. Rotaru, Executive Director  
Accountancy Board of Ohio