

Michigan Peer Review Program
Administered in Michigan by the
Michigan Association of CPAs

AICPA Peer Review Program
Administered in Michigan by the
Michigan Association of CPAs

May 29, 2015

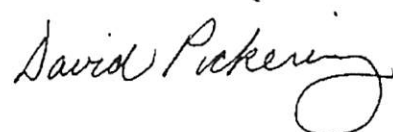
Daniel R Nieland, CPA
Nieland & Kosanke P. C.
201 S Main St Ste 2
Cheboygan, MI 49721

Dear Mr. Nieland:

It is my pleasure to notify you that on May 19, 2015 the Central Report Acceptance Body of the Peer Review Task Force accepted the report on the most recent system peer review of your firm. The due date for your next review is April 30, 2018. 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,



David Pickering
Peer Review Senior Manager
dpickering@michcpa.org 248 267-3751

cc: David D Quimby

Firm Number: 1104489

Review Number 368515

Letter ID: 985147