



T.P. ANDERSON & COMPANY, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

---

Engagement Review Report

April 22, 2010

To Ying Sa, CPA  
Community CPA & Associates, Inc.  
and the Peer Review Committee of the Iowa Society of Certified Public Accountants

We have reviewed selected accounting engagement of Community CPA & Associates, Inc. issued with a period ending during the year ended January 31, 2010. 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 evaluate whether the engagement submitted for review was performed and reported on in conformity with applicable professional standards in all material respects. An Engagement Review does not include reviewing the firm's system of quality control and compliance therewith and, accordingly, we express no opinion or any form of assurance on that system. The nature, objectives, scope, limitations of, and the procedures performed in an Engagement Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

Based on our review, nothing came to our attention that caused us to believe that the engagement submitted for review by Community CPA & Associates, Inc. issued with a period ending during the year ended January 31, 2010, was not performed and reported on in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Community CPA & Associates, Inc. has received a peer review rating of pass.

*TP Anderson & Company, PC*

TP Anderson & Company, PC  
Certified Public Accountants