

Lewis, Kisch & Associates, Ltd.

CERTIFIED PUBLIC ACCOUNTANTS

N7111 1275th Street

River Falls, Wisconsin 54022

James V. Lewis, C.P.A.
Carol J. Sailer, C.P.A.
Thomas A. Madsen, C.P.A.
Jennifer Schutz, C.P.A.

Telephone: (651) 437-3356
email: jvlewis@lewiskisch.com

ENGAGEMENT REVIEW REPORT

January 28, 2015

To the Partners

Andaloro, Smith & Krueger, LLP

and the Peer Review Committee of the Wisconsin Institute of Certified Public Accountants

We have reviewed selected accounting engagements of Andaloro, Smith & Krueger, LLP (the firm) issued with periods ending during the year ended June 30, 2014. 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 engagements submitted for review were 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.

Based on our review, nothing came to our attention that caused us to believe that the engagements submitted for review by Andaloro, Smith & Krueger, LLP issued with periods ending during the year ended June 30, 2014, were 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*. Andaloro, Smith & Krueger, LLP has received a peer review rating of *pass*.

Respectfully submitted,

Lewis, Kisch & Associates, Ltd.

Members

Minnesota Society of Certified Public Accountants
American Institute of Certified Public Accountants