

July 25, 2017

Robert Patterson  
Patterson and Company CPAs PLLC  
2297 Lexington RD Ste 102  
Louisville, KY

Dear Robert Patterson:

It is my pleasure to notify you that on July 25, 2017, the Kentucky Peer Review Committee accepted the report on the most recent Engagement Review of your firm. The due date for your next review is August 31, 2020 unless the firm at any time after the year end of this peer review performs, or is engaged to perform, any engagements under the Statements on Auditing Standards, Government Auditing Standards or examination engagements under the Statements on Standards for Attestation Engagements. This is the date by which all review documents should be completed and submitted to the administering entity.

Should you perform, or become engaged to perform, any engagements referred to in the previous paragraph, you must immediately notify us so we may determine if the firm should have a different due date that requires a system review including such engagements in accordance with the Standard for Performing and Reporting on Peer reviews.

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

Thank you for your cooperation and support of the profession's practice-monitoring programs.

Sincerely,

A handwritten signature in blue ink, appearing to read 'J. Eade'.

Jonathon D. Eade  
Chair, KyCPA Peer Review Committee

**Report on the Firm's Conformity with  
Professional Standards on Engagements Reviewed**

July 12, 2017

To the Partner(s) of Patterson and Company CPAs PLLC and  
the Peer Review Committee of the Kentucky Society of CPAs

We have reviewed selected accounting engagements of Patterson and Company CPAs PLLC (the firm) issued with periods ending during the year ended February 28, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Re-view Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in an Engagement Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

**Firm's Responsibility**

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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

**Peer Reviewer's Responsibility**

Our responsibility is to evaluate whether the engagements submitted for review were performed and re-ported 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.

**Conclusion**

Based on our review, nothing came to our attention that caused us to believe that the engagements submitted for review by Patterson and Company CPAs PLLC issued with periods ending during the year ended February 28, 2017, 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*. Patterson and Company CPAs PLLC has received a peer review rating of *pass*.