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Engagement Review Report

April 30, 2014

To the Members of Short & Company, CPA, P.L.C.
And the Peer Review Committee of the Iowa Society of CPAs

We have reviewed selected accounting engagements of Short & Company, CPA, P.L.C. issued with periods ending during the year ended December 31, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of 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 Short & Company, CPA, P.L.C. issued with periods ending during the year ended December 31, 2013, 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*. Short & Company, CPA, P.L.C. has received a peer review rating of *pass*.


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