

January 9, 2014

Daniel W Bandy, CPA
Bandy & Associates
1540 E Shaw Ave Ste 109
Fresno, CA 93710

Dear Mr. Bandy:

It is my pleasure to notify you that on January 9, 2014, the California Peer Review Committee accepted the report on the most recent engagement peer review of your firm. The due date for your next review is November 30, 2016 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 includes such engagements in accordance with the Standards 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.

Sincerely,



Linda McCrone, CPA
Director, Peer Review Program

cc: Marcia Jackson Hein

Firm Number: 4359681

Review Number: 350872