



INCPAS Peer Review Program
Administered by the Indiana CPA Society
Administering Entity Approved by the Indiana Board of Accountancy



AICPA Peer Review Program
Administered in Indiana by the
Indiana CPA Society

February 3, 2010

Ann Vincent, CPA
Petrov, Vincent & Kane, P.C.
8440 Woodfield Crossing Blvd Ste 345
Indianapolis, IN 46240

Dear Ms. Vincent:

It is my pleasure to notify you that on February 3, 2010, the Indiana Peer Review Committee accepted the report on the most recent engagement peer review of your firm. The due date for your next review is June 30, 2013 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,

Deanna Craig
Peer Review Manager
dcraig@incpas.org 317 726-5023

cc: John Stephen Leemhuis, CPA

Firm Number: 5151961 Review Number: 304209

Letter ID390982

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LEEMHUIS GROUP
CERTIFIED PUBLIC ACCOUNTANTS

Engagement Review Report

To the Partners
Petrow Vincent Kane
and the Peer Review Committee of the Indiana CPA Society

We have reviewed selected accounting engagements of Petrow Vincent Kane (the firm) in effect for the year ended December 31, 2009. 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 Petrow Vincent Kane for the year ended December 31, 2009, 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*. Petrow Vincent Kane has received a peer review rating of *pass*.

Leemhuis Group

January 12, 2010