

February 22, 2018

Craig Sickler
Sickler, Torchia, Allen & Churchill, CPA's, PC
2215 Route 9 W
Lake Katrine, NY 12449

Dear Craig Sickler:

It is my pleasure to notify you that on February 20, 2018, the New York Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2020. This is the date by which all review documents should be completed and submitted to the administering entity.

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,



Brenda K. Santoro, CPA
Chair, NYSSCPA Peer Review Committee 212-719-8401
New York State Society of CPAs

CC: Jesse Wheeler, Lindley Churchill

Firm Number: 900010083956

Review Number: 550808