



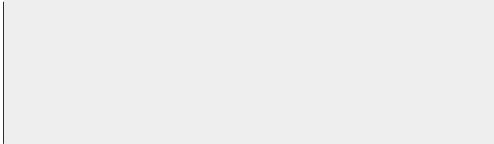
Texas State Board of Public Accountancy

333 Guadalupe, Tower III Suite 900, Austin, Texas 78701-3900

William Treacy, Executive Director

| [REDACTED] 2013

VIA CERTIFIED MAIL: 91 7199 9991 [REDACTED]



In Re: File No. [REDACTED]

File No. [REDACTED]

[REDACTED], CPA (Firm)

Dear Mr. [REDACTED]

The Texas State Board of Public Accountancy (the "Board") has received a complaint against you and your firm from [REDACTED]

The Board is obligated by law to investigate the complaints and in accordance with Board rules you have thirty days from the date of this letter to respond in writing to us at the above address. It is most important that we have your response to consider as we investigate the complaint and that you do so timely to comply with the Board's Rules of Professional Conduct. The complaint and your written response will remain confidential with the Board in accordance with state law.

These complaints have been assigned to the Technical Standards Review (TSR) Committee of the Board. This committee consists primarily of CPAs which will assure that your case will be given a thorough and fair review. Your cooperation by being forthcoming and providing complete and timely responses to all questions and requests for information during this process is essential to the committee reaching a just decision.

Specifically, the Complainant has alleged the your firm performed and completed six (6) attestation engagements without providing working papers to support the engagements. As a result the Complainant is alleging violations of the following Rule and section of the Public Accountancy Act:

- 1) Section 501.76 regarding records and work papers; and
- 2) Section 901.502(6) regarding a violation of a Rule of Professional Conduct.

Administration/
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(512) 305-7800

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(512) 305-7870

CPE
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(512) 305-7853

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(512) 305-7850
(512) 305-7851

Peer
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FAX
(512) 305-7875
(512) 305-7854

www.tsbpa.state.tx.us

An equal opportunity, affirmative action employer

Copies of the relevant sections of the Act and Rules are enclosed for your reference. Also enclosed is information concerning the Board's complaint investigation process. All of these materials can also be found on the Board's web site at www.tsbpa.state.tx.us.

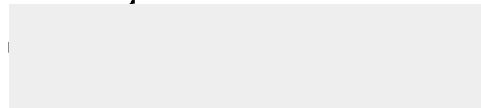
Pursuant to Board Rule 501.93, Responses, the Board is requesting that you provide answers to the Background Information requested in the attachment, a narrative in which you substantively respond to the complainant's allegations, and copies of the work papers for the six (6) engagements at issue.

If you have any questions or need any further information regarding this complaint, please do not hesitate to contact me at (512) 305-7866. If you have questions regarding your rights and liabilities under the law, you may wish to consult an attorney.

Sincerely,


TEXAS STATE BOARD OF
PUBLIC ACCOUNTANCY

/



/

 Attorney
Enforcement Division


Enclosures