



November 4, 2016

Michael H Rusk
Rusk & Company, P. A.
Po Box 5014
Glen Arm, MD 21057

Dear Mr. Rusk:

It is my pleasure to notify you that on November 4, 2016 the Maryland Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 2019. 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.

Sincerely,

Anthony A Cuzzo, Jr.
Chairman
peerreview@macpa.org 443 632-2330

cc: Patricia J Wagner

Firm Number: 10130289

Review Number 472064



Our Time Belongs to You
WAGNER & ASSOCIATES
Certified Public Accountants
Accounting and Tax Services

System Review Report

September 16, 2016

Rusk & Company, PA
1400 Front Avenue, Suite 201
Lutherville Timonium, MD 21093

To the Partners of Rusk & Company, PA and the Peer Review Committee of the MACPA:

We have reviewed the system of quality control for the accounting and auditing practice of Rusk & Company, PA (the firm) in effect for the year ended June 30, 2016. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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 express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

In our opinion, the system of quality control for the accounting and auditing practice of Rusk & Company, PA in effect for the year ended June 30, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Rusk & Company, PA has received a peer review rating of *pass*.

Wagner & Associates, CPA, LLC
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