



## System Review Report

October 8, 2009

To the Owner of  
Benn & Company, CPAs, PLLC  
and the Peer Review Committee of the NYSSCPA

We have reviewed the system of quality control for the accounting and auditing practice of Benn & Company, CPAs, PLLC (the firm) in effect for the year ended March 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 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](http://www.aicpa.org/prsummary).

In our opinion, the system of quality control for the accounting and auditing practice of Benn & Company, CPAs, PLLC in effect for the year ended March 31, 2009, 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*. Benn & Company, CPAs, PLLC has received a peer review rating of *pass*.

*Eldredge, Fox & Porretti, LLP*  
**Eldredge, Fox & Porretti, LLP**  
Elmira, New York  
October 8, 2009