

July 30, 2014

Paul Andrew Tibma, CPA
V T Williams & Associates, LLP
3470 Gs Richards Boulevard
Carson City, NV 89703

Dear Mr. Tibma:

It is my pleasure to notify you that on July 30, 2014 the Nevada Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is October 31, 2017. 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,



Lindy Wellyn

lwellyn@nevadacpa.org

cc: Randy Watson, CPA

Firm Number: 10090578 Review Number: 361592