

March 4, 2015

Robert J Minkler Jr, CPA
Anders Minkler Huber & Helm LLP
800 Market St Ste 500
Saint Louis, MO 63101

Dear Mr. Minkler:

It is my pleasure to notify you that on March 4, 2015 the National Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is March 31, 2018. This is the date by which all review documents should be completed and submitted to the administering entity. If your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,



Larry Gray
Chair, National Peer Review Committee
nprc@aicpa.org 919 402.4502

cc: Jared A Rosen; Mark G. Hinsin

Firm Number: 10001190

Review Number 366769

Letter ID: 964111

SYSTEM REVIEW REPORT

To the Partners of
Anders, Minkler, Huber & Helm LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Anders, Minkler, Huber & Helm LLP (Firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended September 30, 2014. 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 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 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.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, audits of employee benefit plans, and examinations of service organizations [Service Organizations Control (SOC) 1 engagement].

In our opinion, the system of quality control for the accounting and auditing practice of Anders, Minkler, Huber & Helm LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended September 30, 2014 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*. Anders, Minkler, Huber & Helm LLP has received a peer review rating of *pass*.

Ellin & Tucker, Chartered

ELLIN & TUCKER, CHARTERED
Certified Public Accountants

Baltimore, Maryland
October 22, 2014