

March 22, 2019

Chris Chalfin
Fruth and Company PLL Certified Public Accountants
601 Parkway Dr Ste A
Fostoria, OH 44830-1582

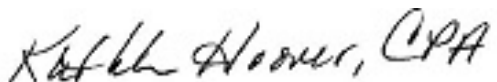
Dear Chris Chalfin:

It is my pleasure to notify you that on March 22, 2019, the Ohio Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is January 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity. Since 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.

Thank you for your cooperation.

Sincerely,



Kathleen Hoover, CPA, Chair
OSCPA Peer Review Committee
peerreview@ohiocpa.com (800) 686-2727
The Ohio Society of CPAs

cc: George Malachin

Firm Number: 900010023149

Review Number: 563342