



PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

Jay M. Miyaki, CPA, LLC

For having a system of quality control for its accounting and auditing practice in effect for the year ended July 31, 2012 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

A handwritten signature in black ink that reads "Tracey C. Golden". The signature is written in a cursive style and is positioned above a horizontal line.

Tracey Golden, Chair
AICPA Peer Review Board

2012