
AICPA Peer Review Program
and TSCPA Peer Review Program
Administered by the Texas Society of CPAs

CPA



December 7, 2016

Timothy Patrick Clifford
Clifford, Ross, Raudenbush & Cooper, LLC
1790 N Lee Trevino Dr Ste 400
El Paso, TX 79936

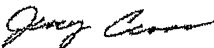
Dear Mr. Clifford:

It is my pleasure to notify you that on December 5, 2016, the Texas Society of CPAs 2016-17 Peer Review Committee accepted the report on the most recent engagement peer review of your firm. The due date for your next review is September 30, 2019 unless the firm at any time after the year end of this peer review performs, or is engaged to perform, any engagements under the Statements on Auditing Standards, Government Auditing Standards or examination engagements under the Statements on Standards for Attestation Engagements. This is the date by which all review documents should be completed and submitted to the administering entity.

Should you perform, or become engaged to perform, any engagements referred to in the previous paragraph, you must immediately notify us so we may determine if the firm should have a different due date that includes such engagements in accordance with the Standards for Performing and Reporting on Peer Reviews.

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

Sincerely,


Jerry L. Cross, CPA
Director, Peer Review
jcross@tscpa.net 800 428-0272

cc: Laura Freudenberger

Firm Number: 10092936

Review Number: 452116

Letter ID: 1131318A



COCPA Peer Review Program Administered in Colorado
for Colorado and New Mexico
by the Colorado Society of Certified Public Accountants

Colorado Society of Certified Public Accountants
7887 E. Belleview Ave., Suite 200
Englewood, CO 80111-6076
303-773-2877 | 800-523-9082

November 14, 2017

Denise Cooper
Clifford, Ross & Cooper, CPAs, LLC
1155 Commerce Dr Ste E
Las Cruces, NM 88011 8257

Dear Denise Cooper:

It is my pleasure to notify you that on October 26, 2017, the Colorado Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is June 30, 2020. 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.

Thank you for your cooperation and support of the profession's practice-monitoring programs.

Sincerely,

Marcia J. Hein, CPA
Chair, Colorado Society of CPAs
marcia@mjh-cpa.com 303-773-2877
Colorado Society of CPAs

CC: Robert Beam

Firm Number: 900010142596

Review Number: 522000



AICPA Peer Review Program Administered in Colorado for Colorado and New Mexico
by the Colorado Society of Certified Public Accountants