



October 22, 2015

Mr. Phil Chludzinski
Brink, Key & Chludzinski, PC
1300 West Centre Avenue, Suite 200
Portage, Michigan 49024

Dear Phil:

Enclosed are five copies of your firm's peer review report. The firm received a report with a peer review rating of "pass." No further action is required on your part. We will submit a copy of your report to the Michigan Association of CPAs on your behalf, along with our peer review checklists.

Please do not distribute or publicize the enclosed peer review reports until you have been notified of their acceptance by the MICPA peer review task force. Those review and acceptance procedures should be completed within approximately four months.

Thank you for the opportunity to conduct your firm's peer review. If you have any questions or if we can be of further help, please let me know.

Sincerely,

Mitchell C. Burgers, CPA

Enclosures



System Review Report

October 19, 2015

To the Shareholders of
Brink, Key & Chludzinski, PC
and the Peer Review Committee of the
Michigan Association of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Brink, Key & Chludzinski, PC (the firm) in effect for the year ended April 30, 2015. 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 a 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 with 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 audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Brink, Key & Chludzinski, PC in effect for the year ended April 30, 2015 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. Brink, Key & Chludzinski, PC has received a peer review rating of pass.

Hungerford Nichols