



FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

325 WEST COLLEGE AVENUE • P.O. BOX 5437 • TALLAHASSEE, FLORIDA 32314
TELEPHONE (850) 224-2727 • FAX (850) 222-8190

February 13, 2007

George S. Smith III, CPA
Cohen, Smith & Company, PA
Dbo/Cohen Smith & Company
133 E Indiana Ave
Deland, FL 32724-4329

Dear Mr. Smith:

It is my pleasure to notify you that on February 13, 2007 the Florida Peer Review Committee accepted the report on the most recent peer review of your firm. The report will now be placed in the public files of the Division for CPA Firms. The due date for your next review is September 30, 2009. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the reviewer's opinion was unmodified. The Committee asked me to convey its congratulations to the firm.

Sincerely,

Paul N. Brown
Peer Review
Director of Technical Services

cc: David C Logan, CPA

Firm Number: 10099806

Review Number: 235807