

January 18, 2024

Thomas Telling  
Telling & Hillman, P.C.  
5 Park St Ste 2  
Middlebury, VT 05753-1169

Dear Thomas Telling:

It is my pleasure to notify you that on January 18, 2024, the New England Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2026. 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.

Sincerely,

*New England Peer Review Committee*

New England Peer Review Committee

(603)623-3513

cc: Douglas Rodrigues

Firm Number: 900004703191

Review Number: 602517

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**Report on the Firm's System of Quality Control**

To the Shareholders of Telling & Hillman, PC and the  
Peer Review Committee of New England Peer Review:

We have reviewed the system of quality control for the accounting and auditing practice of Telling & Hillman, PC (the Firm) in effect for the year ended June 30, 2023. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

**Firm's Responsibility**

The Firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

**Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

**Required Selections and Considerations**

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act. As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Telling & Hillman, PC for the year ended June 30, 2023 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*. Telling & Hillman, PC has received a peer review rating of *pass*.

*D.E. Rodrigues & Company, Inc.*

December 5, 2023

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Member: American Institute of Certified Public Accountants - Division for Firms  
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