



February 10, 2021

Ciro Adams
Ciro E. Adams, CPA, LLC
56 Rockford Rd
Wilmington, DE 19806-1004

Dear **Ciro Adams**:

It is my pleasure to notify you that on February 10, 2021, the National Peer Review Committee accepted the report on the most recent Engagement Review of your firm. The due date for your next review is June 30, 2023. 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 under the Statements on Auditing Standards, *Government Auditing Standards*, examination engagements under the Statements on Standards for Attestation Engagements or engagements under the Public Company Accounting Oversight Board (PCAOB) standards that are not subject to PCAOB permanent inspection, you must immediately notify us so we may determine if the firm should have a different due date for a System Review 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.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink that reads "Michael Fawley". The signature is written in a cursive, flowing style.

Michael Fawley
Chair, National PRC
+1.919.402.4502

cc: Brad Muniz

Firm Number: 900006367014

Review Number: 576052

Report on the Firm's Conformity With Professional Standards on Engagement Reviewed

December 29, 2020

To: The Owner of Ciro Adams, CPA, LLC & the National Peer Review Committee

We have reviewed selected accounting engagement of Ciro Adams, CPA, LLC (the firm), applicable to engagement not subject to PCAOB permanent inspection, issued with periods ending during the year ended December 31, 2019. 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 an Engagement Review as described in the Standards may be found at www.aicpa.org/prsummary.

Firm's Responsibility

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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

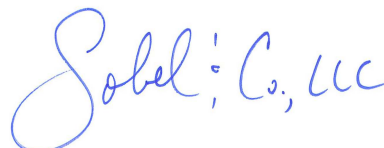
Peer Reviewer's Responsibility

Our responsibility is to evaluate whether the engagements submitted for review were performed and reported on in conformity with applicable professional standards in all material respects.

An Engagement Review does not include reviewing the firm's system of quality control and compliance therewith and, accordingly, we express no opinion or any form of assurance on that system.

Conclusion

Based on our review, nothing came to our attention that caused us to believe that the engagement submitted for review by Ciro Adams, CPA, LLC, applicable to engagement not subject to PCAOB permanent inspection, issued with periods ending during the year ended December 31, 2019, were not performed and reported on in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Ciro Adams, CPA, LLC has received a peer review rating of *pass*.



Certified Public Accountants