



**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**  
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Englewood, CO 80111-6076  
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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

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Review Number: 522000

