



**Haynie &
Company**

Certified Public Accountants (a professional corporation)

1221 West Mineral Ave, Ste. 202 Littleton, Colorado 80120-4544 (303) 734-4800 Fax (303) 795-3356

System Review Report

November 7, 2013

To the Partners of Paillet, Meunier & LeBlanc, L.L.P.
And the National Peer Review Committee of the AICPA

We have reviewed the system of quality control for the accounting and auditing practice of Paillet, Meunier & LeBlanc, L.L.P. (the firm) in effect for the year ended August 31, 2013. 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 engagements performed under *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Paillet, Meunier & LeBlanc, L.L.P. in effect for the year ended August 31, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with the applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Paillet, Meunier & LeBlanc has received a peer review rating of *pass*.

May 9, 2014

Kenneth C Paillet, CPA
Paillet, Meunier and LeBlanc, L.L.P.
3421 N Causeway Blvd Ste 701
Metairie, LA 70002

Dear Mr. Paillet:

It is my pleasure to notify you that on April 30, 2014 the National Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is February 28, 2017. This is the date by which all review documents should be completed and submitted to the administering entity. If your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,



Betty Jo Charles
Chair, National Peer Review Committee
nprc@aicpa.org 919 402-4502

cc: Raymond R Russell

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