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System Review Report

September 17, 2014

To the Partners of
Martin and Pellegrin, CPAs (APC)
and the Peer Review Committee of the
Louisiana Society of Certified Public Accountants

I have reviewed the system of quality control for the accounting and auditing practice of Martin and Pellegrin, CPAs (APC) In effect for the year ended March 31, 2014. My peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Review established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of my peer review, I considered reviews by regulatory entities, if applicable, in determining the nature and extent of my 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. My responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on my 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 and audits of employee benefit plans*.

In my opinion, the system of quality control for the accounting and auditing practice of Martin and Pellegrin, CPAs (APC) Consulting, APAC in effect for the year ended March 31, 2014 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. Martin and Pellegrin, CPAs (APC) has received a peer review rating of pass.

Martin L Chehotsky, CPA





LCPA Peer Review Program
Administered in Louisiana by the
Society of Louisiana CPAs



AICPA Peer Review Program
Administered by the
Society of Louisiana CPAs

October 27, 2014

Richard C Martin, CPA
Martin and Pellegrin, CPAs (APC)
103 Ramey Rd
Houma, LA 70360

Dear Mr. Martin:

It is my pleasure to notify you that on October 27, 2014 the Society of Louisiana CPAs Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is September 30, 2017. 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.

Please take a few minutes to complete the enclosed evaluation form concerning the administration of the peer review program. You may return the evaluation form to us via email gsnyder@lcpa.org or fax 985-764-4345. Your opinion is important to us.

Sincerely,
SOCIETY OF LOUISIANA CPAs

Stacey Lockwood
Director of Professional Oversight
slockwood@lcpa.org 504 904-1136

cc: Martin Louis Chehotsky; Pernell Joseph Pellegrin

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