HERBERT E. ALLEN

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Member of the American Institute of Certified Public Accountants

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System Review Report

February 5, 2015

Richard Buller CPA Services, LLC
And the Society of Louisiana Certified Public Accountants

I have reviewed the system of quality control for the accounting and auditing practice of Richard Buller CPA Services, LLC (the firm) in effect for the year ended August 31, 2014. My report 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 aspects. My 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 the *Government Auditing Standards* and also, as required by the standards, engagements selected for review included engagements performed under *Employee Benefit Plans ERISA*.

In my opinion, the system of quality control for the accounting and auditing practice of Richard Buller CPA Services, LLC in effect for the year ended August 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*. Richard Buller CPA Services, LLC has received a peer review rating of *pass*.

HERBERT E. ALLEN CPA

Herbert E. Allen, 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

July 8, 2015

Richard A Buller Jr, CPA
Richard Buller CPA Services, LLC
742 E Plaquemine St
Jennings, LA 70546

Dear Mr. Buller:

It is my pleasure to notify you that on June 15, 2015 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 February 28, 2018. 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.

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

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

cc: Herbert E Allen

Firm Number: 4876671 Review Number 364202

Letter ID: 1000738