



A Professional Accounting Corporation
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Engagement Review Report

February 27, 2016

To the Partners of Moyle and Associates CPA's, LLC
and the Peer Review Committee of the Louisiana Society of CPAs

We have reviewed selected accounting engagements of Moyle and Associates CPA's, LLC (the firm) issued with periods ending during the year ended August 31, 2015. 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. 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 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. The nature, objectives, scope, limitations of, and the procedures performed in an Engagement Review are described in the standards at www.aicpa.org/prsummary.

Based on our review, nothing came to our attention that caused us to believe that the engagements submitted for review by Moyle and Associates CPA's, LLC issued with periods ending during the year ended August 31, 2015, 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*. Moyle and Associates CPA's, LLC has received a peer review rating of *pass*.

A handwritten signature in dark blue ink that reads 'Postlethwaite & Netterville' in a cursive script.

Postlethwaite & Netterville



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



AICPA Peer Review Program
Administered by the
Society of Louisiana CPAs

March 25, 2016

Jeffrey D Moyle
Moyle and Associates, CPA's, LLC
1312 Lakewood Drive, Suite B
Slidell, LA 70458

Dear Mr. Moyle:

It is my pleasure to notify you that on March 24, 2016, the Society of Louisiana CPAs Peer Review Committee accepted the report on the most recent engagement peer review of your firm. The due date for your next review is **February 28, 2019** unless the firm at any time after the year end of this peer review performs, or is engaged to perform, any engagements under the Statements on Auditing Standards or Government Auditing Standards, examination engagements under the Statements on Standards for Attestation Engagements, or engagements under the PCAOB standards that are not subject to Public Company Accounting Oversight Board (PCAOB) permanent inspection. This is the date by which all review documents should be completed and submitted to the administering entity. Since your firm's due date falls between January and April, you may arrange to have your review a few months earlier to avoid having a review during tax season.

Should you perform, or become engaged to perform, any engagements referred to in the previous paragraph, you must immediately notify us so we may determine if the firm should have a different due date that includes such engagements 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.

Sincerely,
SOCIETY OF LOUISIANA CPAs

Stacey Lockwood
Director of Professional Oversight
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cc: Michael Louis LeBlanc

Firm Number: 70000173

Review Number: 397359

Letter ID: 1065641S