

Joseph P. Vincent, Jr.

*Certified Public Accountant and Consultant
A Professional Accounting Corporation*

Member

American Institute of Certified Public Accountants

Louisiana Society of Certified Public Accountants

Association of Certified Fraud Examiners

13621 Shortridge Ave.

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November 26, 2007

To the Owner

Juanita Devillier Brouillette, CPA

I have reviewed the system of quality control for the accounting and auditing practice of Juanita Devillier Brouillette, CPA (the firm) in effect for the year ended May 31, 2007. A system of quality control encompasses the firm's organizational structure, the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of CPAs (AICPA). The firm is responsible for designing a system of quality control and complying with it to provide the firm reasonable assurance of conforming with 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 with its system of quality control based on my review.

My review was conducted in accordance with standards established by the Peer Review Board of the AICPA. During my review, I read required representations from the firm, interviewed firm personnel and obtained an understanding of the nature of the firm's accounting and auditing practice, and the design of the firm's system of quality control sufficient to assess the risks implicit in its practice. Based on my assessments, I selected engagements and administrative files to test for conformity with professional standards and compliance with the firm's system of quality control. The engagements selected represented a reasonable cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. The engagements selected included among others, engagements performed under Government Auditing Standards. Prior to concluding the review, I reassessed the adequacy of the scope of the peer review procedures and met with firm management to discuss the results of my review. I believe that the procedures I performed provide a reasonable basis for my opinion.

In performing my review, I obtained an understanding of the system of quality control for the firm's accounting and auditing practice. In addition, I tested compliance with the firm's quality control policies and procedures to the extent I considered appropriate. These tests covered the application of the firm's policies and procedures on selected engagements. My review was based on selected tests therefore it would not necessarily

detect all weaknesses in the system of quality control or all instances of noncompliance with it. There are inherent limitations in the effectiveness of any system of quality control and therefore noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In my opinion, the system of quality control for the accounting and auditing practice of Juanita Devillier Brouillette, CPA in effect for the year ended May 31, 2007, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

As is customary in a system review, I have issued a letter under this date that sets forth comments that were not considered to be of sufficient significance to affect the opinion expressed in this report.


Joseph P. Vincent, Jr., CPA, APAC

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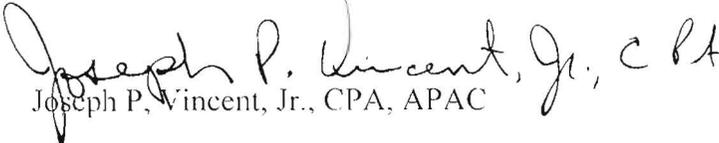
November 26, 2007

To the Owner
Juanita Devillier Brouillette, CPA

I have reviewed the system of quality control for the accounting and auditing practice of Juanita Devillier Brouillette, CPA (the firm) in effect for the year ended May 31, 2007, and have issued my report thereon dated November 26, 2007. That report should be read in conjunction with the comments in this letter, which were considered in determining my opinion. The matters described below were not considered to be of sufficient significance to affect the opinion expressed in that report.

Comment - As part of its monitoring procedures, the firm requires preissuance reviews of each compilation report, the accompanying financial statements, and the related working papers. These preissuance reviews are routinely conducted. However, my review of compilation engagements indicated that financial statement titles did not match the titles in the accountant's compilation report. None of these instances caused the statements to be misleading.

Recommendation - The firm should revise its quality control policies and procedures regarding preissuance reviews to ensure that financial statement titles match the titles in the accountant's compilation report on all future engagements.


Joseph P. Vincent, Jr., CPA, APAC



Juanita DeVillier Brouillette

Certified Public Accountant

December 7, 2007

Society of LCPAs
Peer Review Committee
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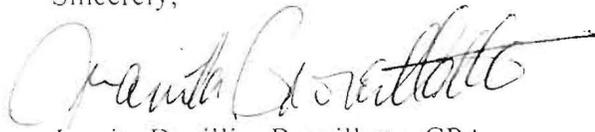
Ladies and Gentlemen:

This letter represents my response to the report and letter of comments issued in connection with the review of the firm's system of quality control for the accounting and auditing practice in effect for the year ended May 31, 2007. The matter discussed herein was also discussed with the Peer Review Team Captain at the exit conference held November 26, 2007. In addition, the matter discussed in this letter will be given special emphasis in my monitoring procedures.

Monitoring-I will compare financial statement titles to report titles to ensure that they match. In addition, the firm will review all practice aids and implement procedures necessary to ensure compliance with applicable professional standards on all future engagements.

I believe these actions are responsive to the findings of the review.

Sincerely,



Juanita DeVillier Brouillette, CPA

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MEMBER: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS - SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS