

JULES RICHARD, III
CERTIFIED PUBLIC ACCOUNTANT

4421 Conlin Street, Suite 102
Metairie, LA 70006
(504) 887-5150
(985) 966-8082
FAX: (504) 887-5151

Member
American Institute of CPAs
Society of Louisiana CPAs

System Review Report

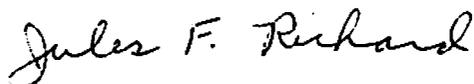
December 16, 2009

Keith J. Rovira
Keith J. Rovira, CPA, LLC
and the Peer Review Committee of the Louisiana Society of CPAs

I have reviewed the system of quality control for the accounting and auditing practice of Keith J. Rovira, CPA, (the firm) in effect for the year ended August 31, 2009. My peer review was conducted in accordance with the Standards for the 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. 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 the *Government Auditing Standards*.

In my opinion, the system of quality control for the accounting and auditing practice of Keith J. Rovira, CPA, in effect for the year ended August 31, 2009, 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*. Keith J. Rovira, CPA, has received a peer review rating of *pass*.



Jules F. Richard, CPA