

WRIGHT, MOORE, DeHART, DUPUIS & HUTCHINSON, L.L.C.

Certified Public Accountants
100 Petroleum Drive, 70508
P. O. Box 80569 • Lafayette, Louisiana 70598-0569
(337) 232-3637 • FAX (337) 235-8557
www.wmddh.com

SYSTEM REVIEW REPORT

September 20, 2011

JOHN W. WRIGHT, CPA *
JAMES H. DUPUIS, CPA, CFP *
JAN H. COWEN, CPA *
LANCE E. CRAPPELL, CPA *
MICAH R. VIDRINE, CPA *
TRAVIS M. BRINSKO, CPA *
RICK L. STUTES CPA, CVA / ABV, APA *
CHRISTINE R. DUNN, CPA **
DAMIAN H. SPIESS, CPA, CFP **

To the Stockholder
Michael W. Johnson, CPA, APC
150 N. 2nd Street
Eunice, LA 70535

** A PROFESSIONAL CORPORATION
** A LIMITED LIABILITY COMPANY

JOE D. HUTCHINSON, CPA * +
M. TROY MOORE, CPA * +
MICHAEL G. DEHART, CPA, CVA, MBA * +

+ RETIRED



STEPHANIE A. BLANK, CPA
ROBERT T. DUCHARME, II, CPA
JUDITH FAULK, CPA
STUART FLEMING, CPA
MARY PATRICIA KEELEY, CPA
JOAN MARTIN, CPA, CVA, CFE, DABFA
TANYA L. MIGUES, CPA
WENDY ORTEGO, CPA
ROBIN G. STOCKTON, CPA
BRIDGET B. TILLEY, CPA, MT
ABBY T. TRAHAN, CPA, MS
TINA B. VIATOR, CPA

We have reviewed the system of quality control for the accounting and auditing practice of Michael W. Johnson, CPA, APC (the firm) in effect for the year ended March 31, 2011. 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 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*.

In our opinion, the system of quality control for the accounting and auditing practice of Michael W. Johnson, CPA, APC, in effect for the year ended March 31, 2011, 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*. Michael W. Johnson, CPA, APC, has received a peer review rating of *pass*.

*Wright, Moore, DeHart,
Dupuis & Hutchinson, L.L.C*

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