Ehricht & Associates, LLC
CERTIFIED PUBLIC ACCOUNTANTS

System Review Report

August 7, 2012

To the Owner of
Beverly A. Ryall, CPA
and the Peer Review Committee of the Louisiana Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Beverly A. Ryall, CPA (the firm) in effect for the year ended May 31, 2012. 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 *Government Auditing Standards.*

In our opinion, the system of quality control for the accounting and auditing practice of Beverly A. Ryall, CPA in effect for the year ended May 31, 2012, 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*. Beverly A. Ryall, CPA has received a peer review rating of *pass*.

Ehricht Associates

Ehricht & Associates

P.O. BOX 14214 • BATON ROUGE, LOUISIANA 70898 • FAX (225) 387-0358 • (225) 387-0357