Silva Gurtner & Abney

Certified Public Accountants & Consultants

Brent A. Silva, CPA
Craig A. Silva, CPA*
Thomas A. Gurtner, CPA*
Kenneth J. Abney, CPA, MS Tax*
*Limited Liability Companies

SYSTEM REVIEW REPORT

August 26, 2009

To the Owner
J Aaron Cooper, CPA, LLC
and the Peer Review Committee of the Society of Louisiana CPAs

We have reviewed the system of quality control for the accounting and auditing practice of J Aaron Cooper, CPA, LLC (the firm) in effect for the year ended December 31, 2008. 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.aicap.org/summary.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*, and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of J Aaron Cooper, CPA, LLC in effect for the year ended December 31, 2008, 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. J Aaron Cooper, CPA, LLC has received a peer review rating of pass.

Silva Gurtner & Abney, LLC

Silva Gurtner & Abney, LLC
Certified Public Accountants

4565 Lasalle St., Ste. 300
Mandeville, LA 70471
Phone: (985) 626-8299
Fax: (985) 626-9767

Limited Liability Company
www.silva-cpa.com

4330 Dumaine Street
New Orleans, LA 70119
Phone: (504) 833-2436
Fax: (504) 484-0807