

System Review Report

October 16, 2009

To the Members

Berry Dunn McNeil & Parker

and the National Peer Review Committee of the American Institute Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of **Berry Dunn McNeil & Parker** (the firm) applicable to non-SEC issuers in effect for the year ended June 30, 2009. 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*, employee benefit plan audits and an engagement subject to the Federal Deposit Insurance Corporation Improvement Act.

In our opinion, the system of quality control for the accounting and auditing practice of **Berry Dunn McNeil & Parker** applicable to non-SEC issuers in effect for the year ended June 30, 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*. **Berry Dunn McNeil & Parker** has received a peer review rating of *pass*.



DAVIS KINARD & CO, PC

PEER REVIEW PROGRAM

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