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System Review Report

To the Partners  
Perisho Tombor Ramirez Filler & Brown PC  
and the Peer Review Committee of the California Society of CPAs.

June 9, 2011

I have reviewed the system of quality control for the accounting and auditing practice of Perisho Tombor Ramirez Filler & Brown PC (the firm) in effect for the year ended December 31, 2010. My 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. 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](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included an audit of an employee benefit plan.

In my opinion, the system of quality control for the accounting and auditing practice of Perisho Tombor Ramirez Filler & Brown PC in effect for the year ended December 31, 2010, 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*. Perisho Tombor Ramirez Filler & Brown PC has received a peer review rating of *pass*.

*Carl M. Arntzen, CPA*

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