

September 24, 2012

John S. Robertson, CPA
Robertson & Associates, CPAs
55 1st St Ste G Ste 306
Lakeport, CA 95453

Dear Mr. Robertson:

It is my pleasure to notify you that on September 18, 2012 the California Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is June 30, 2015. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,



Linda McCrone, CPA
Director, Peer Review Program

cc: Douglas Lee Ball

Firm Number: 10083692 Review Number 330960



Ball & McGraw, P.C.

Certified Public Accountants

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System Review Report

June 20, 2012

To the Owner
Robertson & Associates, CPAs
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Robertson & Associates, CPAs (the firm) in effect for the year ended December 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 Robertson & Associates, CPAs in effect for the year ended December 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*. Robertson & Associates, CPAs has received a peer review rating of *pass*.

Ball & McGraw P.C.