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SYSTEM PEER REVIEW

To the Shareholders of
Geffen Mesher & Company, P.C.
and the Peer Review Committee of the
Oregon Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Geffen Mesher & Company, P.C. (the firm) in effect for the year ended April 30, 2010. 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 audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Geffen Mesher & Company, P.C. in effect for the year ended April 30, 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*. Geffen Mesher & Company, P.C. has received a peer review rating of *pass*.



Spokane, Washington
July 16, 2010



OSCPA Peer Review Program

Administered in Oregon by
Oregon Society of CPAs



AICPA Peer Review Program

Administered in Oregon and Guam by
Oregon Society of CPAs

September 27, 2010

Michael Anthony Rompa, CPA
Geffen Mesher & Company PC
888 SW 5th Ave Ste 800
Portland, OR 97204

Dear Mr. Rompa:

It is my pleasure to notify you that on September 24, 2010 the Oregon Society of CPAs' Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is October 31, 2013. 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,

William E Maas
Committee Chair

cc: Edwin Jolicoeur, CPA

Firm Number: 10115580

Review Number: 309663