

October 27, 2009

Donald C Mikeska, CPA
Mikeska, Monahan & Peckham, P.C.
100 Congress
Suite 990
Austin, TX 78701

Dear Mr. Mikeska:

It is my pleasure to notify you that on October 26, 2009 the Texas Society of CPAs 2009-10 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, 2012. 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,



Jerry L. Cross, CPA
Director, Peer Review
jcross@tscpa.net

800 428-0272

cc: Robert McAdams, CPA

Firm Number: 10101690

Review Number: 277806

Carneiro, Chumney & Co., L.C.

Robert M. McAdams, CPA
Paul Roth-Roffy, CPA
Julia C. Norton, CPA

CERTIFIED PUBLIC ACCOUNTANTS

Allen E. Robertson, Jr., CPA
Edward H. Guerra, CPA
Michael J. Schaub, CPA

System Review Report

July 7, 2009

To the Shareholders of
Mikeska, Monahan & Peckham, P.C.
And the Peer Review Committee of the Texas Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Mikeska, Monahan & Peckham, P.C. (the firm) in effect for the year ended April 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 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 Mikeska, Monahan & Peckham, P.C. in effect for the year ended April 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. Mikeska, Monahan & Peckham, P.C. has received a peer review rating of pass.



AICPA
PEER REVIEW PROGRAM

IS PROUD TO PRESENT THIS

CERTIFICATE OF RECOGNITION

TO

MIKESKA MONAHAN & PECKHAM PC

For having a system of quality control for its accounting and auditing practice in effect for the year ended April 30, 2009 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.



A handwritten signature in black ink, appearing to read "G. William Graham".

G. William Graham, *Chair*
AICPA Peer Review Board
2009