

March 10, 2010

Paul James Fitzgerald, CPA  
Paul J. Fitzgerald P.C.  
100 Ne Loop 410, Ste 960  
San Antonio, TX 78216

Dear Mr. Fitzgerald:

It is my pleasure to notify you that on February 22, 2010 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 November 30, 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: David Berrier, CPA

Firm Number: 10000742

Review Number: 278209

# Berrier & Company, P.C.

Certified Public Accountants  
4601 Spicewood Springs Rd, Suite 1-200  
Austin, Texas 78759  
(512) 343-1040 (512) 343-1050 fax

## System Review Report

November 17, 2009

To the Shareholder  
Paul J. Fitzgerald, P.C.  
and the Peer Review Committee of the Texas State Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Paul J. Fitzgerald, P.C. (the firm) in effect for the year ended May 31, 2009. Our review was conducted in accordance with 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](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included audits of employee benefits plans.

In our opinion, the system of quality control for the accounting and auditing practice of Paul J. Fitzgerald, P.C. in effect for the year ended May 31, 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*. Paul J. Fitzgerald, P.C. has received a peer review rating of *pass*.

  
Certified Public Accountants