

System Review Report

September 20, 2011

To the partners of Rylander, Clay & Opitz, LLP
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 Rylander, Clay & Opitz, LLP (the firm) in effect for the year ended June 30, 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 audits of employee benefit plans and engagements performed under Government Auditing Standards.

In our opinion, the system of quality control for the accounting and auditing practice of Rylander, Clay & Opitz, LLP in effect for the year ended June 30, 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*. Rylander, Clay & Opitz, LLP has received a peer review rating of *pass*.

Fitts, Roberts & Co., P.C.

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HOUSTON OFFICE

5718 Westheimer | Suite 800
Houston, Texas 77057
Phone | 713.260.5230
Fax | 713.260.5240

FORT BEND OFFICE

Four Sugar Grove Building
4800 Sugar Grove Blvd. | Suite 100
Stafford, Texas 77477
Phone | 281.494.5151