

950 Wadsworth Blvd.
Suite 204
Lakewood, Colorado 80214
303 / 239-8706
Fax: 303 / 232-9452

ROBERT L. HOERR, P.C.

Certified Public Accountant

System Review Report

June 11, 2009

To the Stockholders of Day & Associates, P.C.
and the Peer Review Committee of the Colorado Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Day & Associates, P.C. (the firm) in effect for the year ended November 30, 2008. 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.

In our opinion, the system of quality control for the accounting and auditing practice of Day & Associates, P.C. in effect for the year ended November 30, 2008 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. Day & Associates, P.C. has received a peer review rating of pass.

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