



Rea & Associates, Inc.

ACCOUNTANTS AND BUSINESS CONSULTANTS

Focused on Your Future.

May 4, 2010

To the Shareholders
S.J. Meyer & Associates, Inc.
and the Peer Review Committee of the Ohio Society of Certified Public Accountants

System Review Report

We have reviewed the system of quality control for the accounting and auditing practice of S.J. Meyer & Associates, Inc. (the firm) in effect for the year ended December 31, 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.

In our opinion, the system of quality control for the accounting and auditing practice of S.J. Meyer & Associates, Inc. in effect for the year ended December 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*. S.J. Meyer & Associates, Inc. has received a peer review rating of *pass*.

Rea & Associates, Inc.



THE OHIO SOCIETY OF CPAs
PEER REVIEW PROGRAM



AICPA Peer Review Program
Administered in Ohio by The Ohio Society of CPAs

July 28, 2010

Steven Joseph Meyer, CPA
S. J. Meyer & Associates, Inc.
370 Huls Drive
Clayton, OH 45315

Dear Mr. Meyer:

It is my pleasure to notify you that on July 16, 2010 the Ohio Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is June 30, 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,

John M. Keller, CPA
Chairman, Peer Review Committee

cc: Mark Mckinley, CPA

Firm Number: 10137432 Review Number 305716