

GARY K. BENNETT

Certified Public Accountant

317 Cleveland Avenue
Fairmont, WV 26554
Telephone: (304) 366-4295
Fax: (304) 366-4311

December 29, 2006

Jamie L. Davis, CPA, PLLC

I have reviewed the system of quality control for the accounting and auditing practice of Jamie L. Davis, CPA, PLLC (the firm) in effect for the year ended August 31, 2006. A system of quality control encompasses the firm's organizational structure, the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of CPAs (AICPA). The firm is responsible for designing a system of quality control and complying with it to provide the firm reasonable assurance of conforming with professional standards in all material respects. My responsibility is to express an opinion on the design of the system of quality control and the firm's compliance with its system of quality control based on my review.

My review was conducted in accordance with standards established by the Peer Review Board of the AICPA. During my review, I read required representations from the firm, interviewed firm personnel and obtained an understanding of the nature of the firm's accounting and auditing practice, and the design of the firm's system of quality control sufficient to assess the risks implicit in its practice. Based on my assessments, I selected engagements and administrative files to test for conformity with professional standards and compliance with the firm's system of quality control. The engagements selected represented a reasonable cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. The engagements selected included among others engagements performed under Government Auditing Standards. Prior to concluding the review, I reassessed the adequacy of the scope of the peer review procedures and met with firm management to discuss the results of my review. I believe that the procedures I performed provide a reasonable basis for my opinion.

In performing my review, I obtained an understanding of the system of quality control for the firm's accounting and auditing practice. In addition, I tested compliance with the firm's quality control policies and procedures to the extent I considered appropriate. These tests covered the application of the firm's policies and procedures on selected engagements. My review was based on selected tests therefore it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it. There are inherent limitations in the effectiveness of any system of quality control and therefore noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the polices or procedures may deteriorate.

In my opinion the system of quality control for the accounting and auditing practice of Jamie L. Davis, CPA, PLLC in effect for the year ended August 31, 2006, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

As is customary in a system review, I have issued a letter under this date that sets forth comments that were not considered to be of sufficient significance to affect the opinion expressed in this report.



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December 29, 2006

Jamie L. Davis, CPA, PLLC

I have reviewed the system of quality control for the accounting and auditing practice of Jamie L. Davis, CPA, PLLC (the firm) in effect for the year ended August 31, 2006 and have issued my report thereon dated December 29, 2006. That report should be read in conjunction with the comments in this letter, which were considered in determining my opinion. The matters described below were not considered to be of sufficient significance to affect the opinion expressed in that report.

Comment – The firm’s quality control policies and procedures require the engagement’s member’s review of audit procedures performed to ensure the requirements of professional standards are met. However, on one of the engagements reviewed, I noted certain omissions in the client representation letter. As a result the client’s representation letter did not reflect all of the necessary assertions as required by professional standards. The firm is in the process of acquiring a corrected representation letter from the client.

Recommendation - The firm’s members should carefully review the items that should be included in the representation letters and make this an emphasis in the final review of the audit engagement.



Gary K. Bennett
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JAMIE L. DAVIS, CPA

A PROFESSIONAL LIMITED
LIABILITY COMPANY

35 HOVATTER DRIVE
POST OFFICE BOX 30
INWOOD, WEST VIRGINIA 25428

JAMIE@JLDCPA.COM

TELEPHONE
(304) 229-4609

FACSIMILE
(304) 229-4626

December 29, 2006

Peer Review Committee
WV Society of CPA's
P. O. Drawer 1673
Charleston, WV 25326

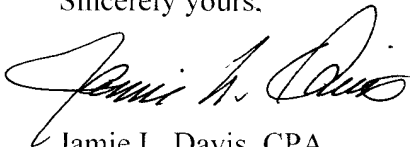
Ladies and Gentlemen:

This represents my response to the letter of comment issued in conjunction with my peer review for the year ended August 31, 2006.

The representation letter received from the audit client did not include all required assertions required under an A-133 audit. We are in the process of acquiring an undated representation letter from the client. In the future as part of the final review of all audit engagements a special emphasis will be placed on management representation letters.

We believe the above is responsive to letter of comments issued.

Sincerely yours,



Jamie L. Davis, CPA
Sole Member
Jamie L. Davis, CPA, PLLC