



ENGAGEMENT REVIEW REPORT

June 22, 2010

Ms. Belinda Johnson
Belinda Johnson, CPA, PA
And the Peer Review Committee of the North Carolina Association of CPAs

We have reviewed selected accounting engagements of Belinda Johnson, CPA, PA (the firm) issued with periods ending during the year ended March 31, 2010. 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 evaluate whether the engagements submitted for review were performed and reported on in conformity with applicable professional standards in all material respects. An engagement review does not include reviewing the firm's system of quality control and compliance therewith and, accordingly, we express no opinion or any form of assurance on that system. The nature, objectives, scope, limitations of and the procedures performed in an Engagement Review are described in the standards at www.aicpa.org/prsummary.

Based on our review, nothing came to our attention that caused us to believe that the engagements submitted for review by Belinda Johnson, CPA, PA issued with periods ending during the year ended March 31, 2010, were not performed and reported on in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Belinda Johnson, CPA, PA has received a peer review rating of *pass*.

HOLLINGSWORTH AVENT AVERRE & PURVIS, PA

Certified Public Accountants

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August 30, 2010

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Belinda Johnson CPA PA
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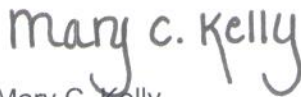
Dear Ms. Johnson:

It is my pleasure to notify you that on August 19, 2010 the North Carolina Peer Review Committee accepted the report on the most recent engagement peer review of your firm. The due date for your next peer review is September 30, 2013 unless the firm at any time after the year end of this peer review performs, or is engaged to perform, any engagements under the Statements on Auditing Standards, Government Auditing Standards, or examination engagements under the Statements on Standards for Attestation Engagements. This is the date by which all peer review documents should be completed and submitted to the administering entity.

Should you perform, or become engaged to perform, any engagements referred to in the previous paragraph, you must immediately notify us so we may determine if the firm should have a different due date that includes such engagements in accordance with the Standards for Performing and Reporting on Peer Reviews.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,



Mary C. Kelly
Peer Review Coordinator
mckelly@ncacpa.org

cc: Tina Purvis, CPA

Firm Number: 5023771
Review Number: 306344