

July 28, 2008

Michael K. Fisher, CPA
Fisher, Keathley & Ross, LLP
4620 Truxton Ave #140 Po Box
Bakersfield, CA 93309

Dear Mr. Fisher:

It is my pleasure to notify you that on July 22, 2008 the California Peer Review Committee accepted the report on the most recent peer review of your firm, the related letter of comments, and your firm's response thereto. The due date for your next review is June 30, 2011. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the reviewer's opinion was unmodified. The Committee asked me to convey its congratulations to the firm.

Sincerely,



Linda McCrone
Director, Technical Services

cc: Terrence Everett Ford, CPA

Firm Number: 10095085

Review Number: 262531