



**OSCPA Peer Review Program**

Administered in Oregon by  
**Oregon Society of CPAs**



**AICPA Peer Review Program**

Administered in Oregon and Guam by  
**Oregon Society of CPAs**

January 31, 2012

A Darrel Rusth, CPA  
Rusth, Spires & Pulley, LLP  
422 S 5Th St  
Klamath Falls, OR 97601

Dear Mr. Rusth:

It is my pleasure to notify you that on January 27, 2012 the Oregon Society of CPAs' Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 2014. 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,

William E Maas  
Committee Chair  
peerreview@orcpa.org / 541- 345-3900

cc: William E Maas

Firm Number: 10101227      Review Number 324958

Letter ID: 663660



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## System Review Report

December 20, 2011

To the Partners  
Rusth, Spires & Pulley, LLP  
and the Peer Review Committee of the Oregon Society of CPAs

I have reviewed the system of quality control for the auditing and accounting practice of Rusth, Spires & Pulley, LLP (the firm) in effect for the year ended June 30, 2011. My 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. My responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on my 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](http://www.aicpa.org/prsummary).

In my opinion, the system of quality control for the accounting and auditing practice of Rusth, Spires & Pulley, LLP in effect for the year ended June 30, 2011 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*. Rusth, Spires & Pulley, LLP has received a peer review rating of *pass*.

*William E. Maas, PC*