

## Quality Control Materials Review Report

Thomson Reuters  
Tax & Accounting

We have reviewed the system of quality control for the development and maintenance of the following materials:

(Nineteenth Edition November 2009)

(Twenty-eighth Edition August 2009)

Plans  
(Nineteenth Edition February 2009)

Institutions  
(Seventeenth Edition May 2009)

(Twenty-fourth Edition February 2009)

Organizations  
(Twenty-second Edition February  
2009)

Companies  
(Twenty-seventh Edition January 2009)

of Accounting  
(Thirteenth Edition August 2009)

Engagements  
(Thirty-first Edition July 2009)

(hereafter referred to as *materials*) of the Tax & Accounting business of Thomson Reuters (the *Company*) and the resultant materials in effect at December 31, 2009. Our quality control materials 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 Company is responsible for designing a system of quality control and complying with it to provide users of the materials with reasonable assurance that the materials are reliable aids to assist them in conforming with those professional standards that the materials purport to encompass. Our responsibility is to express an opinion on the design of the system and the Company with that system based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a Quality Control Materials Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

In our opinion, the system of quality control for the development and maintenance of the quality control materials of the Tax & Accounting business of Thomson Reuters was suitably designed and was being complied with during the year ended December 31, 2009, to provide users of the materials with reasonable assurance that the materials are reliable aids to assist them in conforming with those professional standards the materials purport to encompass. Also, in our opinion, the quality control materials referred to above are reliable aids at December 31, 2009. Organizations can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. The Tax & Accounting business of Thomson Reuters has received a peer review rating of **pass**.

**LeMASTER & DANIELS PLLC**

A handwritten signature in black ink is positioned above a horizontal line. The line is heavily scribbled with black ink, creating a textured, irregular appearance.

Spokane, Washington  
April 19, 2010