



January 09, 2020

John Morlu II  
JS Morlu, LLC  
2200 Opitz Blvd Ste 200  
Woodbridge, VA 22191-3341

Dear John Morlu II:

It is my pleasure to notify you that on January 09, 2020, the Virginia Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is June 30, 2022. 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.

Thank you for your cooperation.

Sincerely,

*J. Phillip Windschitl, CPA*

J. Phillip Windschitl  
Peer Review Technical Director  
pwinschitl@vscpa.com  
800-733-8272, Option 4

Virginia Society of CPAs

cc: Sarah DeVoe

Firm Number: 900006135562

Review Number: 572359

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## Report on the Firm's System of Quality Control

October 15, 2019

To the Owner of  
JS Morlu LLC  
and the Peer Review Committee of the VSCPA

We have reviewed the system of quality control for the accounting and auditing practice of JS Morlu LLC (the firm) in effect for the year ended December 31, 2018. 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.

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with professional standards, within appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of JS Morlu LLC in effect for the year ended December 31, 2018, 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*. JS Morlu LLC has received a peer review rating of *pass*.

*Burdette Smith & Bish LLC*

Burdette Smith & Bish, LLC