

Peer Review Program

American Institute of Certified Public Accountants

Administered by the

Georgia Society of CPAs

July 31, 2009

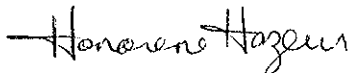
Dale R. Rector, CPA
Rector, Lindsay & Reeder, P.C.
2220 Wisteria Drive, Suite 200
Snellville, GA 30078

Dear Mr. Rector:

It is my pleasure to notify you that on July 30, 2009 the Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is June 30, 2012. 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,



Honorene Hazeur
Peer Review Director

cc: Alan L Grothe, CPA

Firm Number: 10144093

Review Number: 275761

Alan L. Grothe, CPA, LLC

CERTIFIED PUBLIC ACCOUNTANT

MEMBER OF THE
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

System Review Report

May 21, 2009

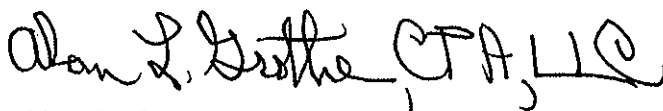
To the Shareholders of

Rector, Lindsay & Reeder, PC
and the Peer Review Committee of the Georgia Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Rector, Lindsay & Reeder, PC (the firm) in effect for the year ended December 31, 2008. 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 express an opinion on the design of the system of quality control and the firm's compliance therewith based on our 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.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Rector, Lindsay & Reeder, PC in effect for the year ended December 31, 2008, 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*. Rector, Lindsay & Reeder, PC has received a peer review rating of *pass*.


Alan L. Grothe, CPA, LLC