

**Peer Review Program**Administered by the  
Georgia Society of CPAs

July 21, 2011

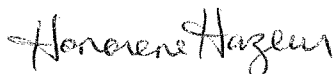
John J Cain, CPA  
Cain & David, PC  
506 Roswell St Se Ste 300  
Marietta, GA 30060

Dear Mr. Cain:

It is my pleasure to notify you that on July 19, 2011 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, 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,

Honorene Hazeur  
Peer Review Director

cc: Alan Grothe, CPA

Firm Number: 10154119    Review Number 317878

Alan L. Grothe, CPA, LLC

CERTIFIED PUBLIC ACCOUNTANT

MEMBER OF THE  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

## System Review Report

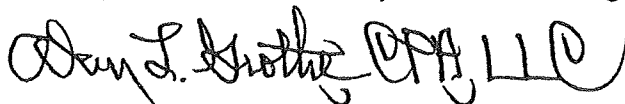
May 27, 2011

To the Shareholders of  
Cain & David, 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 Cain & David, PC (the firm) in effect for the year ended December 31, 2010. 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](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Cain & David, PC in effect for the year ended December 31, 2010, 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*. Cain & David, PC has received a peer review rating of *pass*.



Alan L. Grothe, CPA, LLC