



System Review Report

To the Owner of Rhonda D. McClendon & Associates, PC
and the Peer Review Committee of the Georgia Society of CPAs

We have reviewed the system of quality control for the accounting practice of **Rhonda D. McClendon & Associates, PC** (the Firm) in effect for the year ended December 31, 2011. 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 Firm's 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.

Rhonda D. McClendon & Associates, PC has represented to us that for the year under review the Firm performed no audits under Statements on Auditing Standards, Government Auditing Standards, or the standards of the Public Company Accounting Oversight Board, and no examinations of prospective financial statements under the Standards for Attestation Engagements.

In our opinion, the system of quality control for the accounting practice of Rhonda D. McClendon & Associates, PC in effect for the year ended December 31, 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*. Rhonda D. McClendon & Associates, PC has received a peer review rating of *pass*.

Windham Brannon, PC
Certified Public Accountants

Atlanta, Georgia
August 29, 2012