

September 6, 2013


Carl Phillip Heinemann, CPA
Heinemann & Associates PLLC
2115 Stein Dr
Chattanooga, TN 37421

Dear Mr. Heinemann:

It is my pleasure to notify you that on August 29, 2013 the Tennessee Society of CPAs Peer Review Executive Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is June 30, 2016. 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,



Wendy S Garvin
Director of Professional Services
wgarvin@tscpa.com 615 377-3825

cc: Richard W Hill

Firm Number: 1023690

Review Number 343985

Letter ID: 825061



PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

Heinemann & Associates PLLC

For having a system of quality control for its accounting and auditing practice in effect for the year ended December 31, 2012 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

A handwritten signature in cursive script, reading "Rick Reeder", written over a horizontal line.

Rick Reeder, Chair
AICPA Peer Review Board
2012