

Peer Review Program

American Institute of Certified Public Accountants
Administered by the
Georgia Society of CPAs

June 25, 2010


Frank A Zimmerman, CPA
Zimmerman & Associates, P. C.
3535 Roswell Rd, Ste 15
Marietta, GA 30062

Dear Mr. Zimmerman:

It is my pleasure to notify you that on June 25, 2010 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, 2013. 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: Christopher Rouse, CPA

Firm Number: 10109680 Review Number 303937



System Review Report

May 21, 2010

To the Owner of Zimmerman & Associates, P.C.
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 **Zimmerman & Associates, P.C.** (the Firm) in effect for the year ended December 31, 2009. Our 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.

In our opinion, the system of quality control for the accounting and auditing practice of Zimmerman & Associates, P.C. in effect for the year ended December 31, 2009 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*. **Zimmerman & Associates, P.C. has received a peer review rating of *pass*.**

A handwritten signature in cursive script that reads "Windham Brannon, P.C.".

Windham Brannon, PC
Certified Public Accountants

Atlanta, Georgia