

CRAINE, THOMPSON & JONES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

225 WEST FIRST NORTH STREET
SUITE 300, MILLENNIUM SQUARE
P.O. BOX 1779
MORRISTOWN, TENNESSEE 37816-1779
PHONE: (423) 586-7650

248 BRUCE STREET
SUITE B
SEVIERVILLE, TENNESSEE 37862
PHONE: (865) 366-1450
FAX: (423) 586-0705

ENGAGEMENT REVIEW REPORT

December 19, 2016

To the Proprietor
Barnette, CPA
and the Peer Review Committee of the Tennessee Society of CPAs

We have reviewed selected accounting engagements of Barnette, CPA (the firm) issued with periods ending during the year ended June 30, 2016. 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 evaluate whether the engagements submitted for review were performed and reported on in conformity with applicable professional standards in all material respects. An Engagement Review does not include reviewing the firm's system of quality control and compliance therewith and, accordingly, we express no opinion or any form of assurance on that system. The nature, objectives, scope, limitations of, and the procedures performed in an Engagement Review are described in the standards at www.aicpa.org/prsummary.

Based on our review, nothing came to our attention that caused us to believe that the engagements submitted for review by Barnette, CPA issued with periods ending during the year ended June 30, 2016, were not performed and reported on in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency, or fail. Barnette, CPA has received a peer review rating of pass.

Craine Thompson & Jones, P.C.

Craine Thompson & Jones, P.C.

JAMES W. CRAINE, CPA
GLENN B. THOMPSON, CPA
MIRA J. CRAINE, CPA

HIRAM H. JONES, CPA
TERRY M. WINSTEAD, CPA