
WILLIAM H. POLK & CO.
CERTIFIED PUBLIC ACCOUNTANTS

A Professional Association

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DIVISION FOR CPA FIRMS PRIVATE COMPANIES PRACTICE SECTION

System Review Report

October 18, 2011

To the Principals of Wilson & Biggs, PLLC
and the Peer Review Committee of the Mississippi Society of Certified Public
Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Wilson & Biggs, PLLC in effect for the year ended May 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 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.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Wilson & Biggs, PLLC in effect for the year ended May 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*. Wilson & Biggs, PLLC has received a peer review rating of *pass*.

Wm. H. Polk & Co.



MSCPA Peer Review Program
Administered in Mississippi by the
Mississippi Society of CPAs

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December 21, 2011

George Marx Biggs, Jr, CPA
Wilson & Biggs PLLC
302 Towne Center Pl Ste C
Ridgeland, MS 39157

Dear Mr. Biggs, Jr:

It is my pleasure to notify you that on December 16, 2011 the Mississippi 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 November 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,

Charles R Prince
Chairman
princecp@bellsouth.net 601 8492544

cc: Robert Eugene Crawford

Firm Number: 10104021

Review Number 322755

Letter ID: 654137

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