CalCPA Peer Review Program

California Society of CPAs
1800 Gateway Dr., Ste 200
San Mateo, CA 94404

December 17, 2014

Daniel P Schreiber, CPA
JGD & Associates, LLP
5355 Mira Sorrento Pl Ste 700
San Diego, CA 92121

Dear Mr. Schreiber:

It is my pleasure to notify you that on December 15, 2014 the California Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is November 30, 2017. 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,

Linda McCrone

Linda McCrone, CPA
Director, Peer Review Program

cc: Suzanne M. Heidenreich

Firm Number: 10090543 Review Number 362967

Heidenreich & Heidenreich, CPAs, PLLC
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System Review Report

October 17, 2014

To the Owners of
JGD & Associates, LLP
and the Peer Review Committee of the CA Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of JGD & Associates, LLP (the firm) in effect for the year ended May 31, 2014. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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 audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of JGD & Associates, LLP in effect for the year ended May 31, 2014, 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*. JGD & Associates, LLP has received a peer review rating of *pass*.

Heidenreich & Heidenreich CPAs PLLC

Heidenreich & Heidenreich, CPAs, PLLC