

June 2, 2015

Emil Estafanous, CPA
Emil Estafanous
12501 Imperial Hwy Ste 115
Norwalk, CA 90650

Dear Mr. Estafanous:

It is my pleasure to notify you that on May 21, 2015, the California Peer Review Committee accepted the report on the most recent engagement peer review of your firm. The due date for your next review is May 31, 2018 unless the firm at any time after the year end of this peer review performs, or is engaged to perform, any engagements under the Statements on Auditing Standards, Government Auditing Standards or examination engagements under the Statements on Standards for Attestation Engagements. This is the date by which all review documents should be completed and submitted to the administering entity.

Should you perform, or become engaged to perform, any engagements referred to in the previous paragraph, you must immediately notify us so we may determine if the firm should have a different due date that includes such engagements in accordance with the Standards for Performing and Reporting on Peer Reviews.

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, CPA
Director, Peer Review Program

cc: Stephen Tracy Johnston

Firm Number: 10113418

Review Number: 370452