

November 7, 2012

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

Dear Mr. Estafanous:

On November 7, 2012 the California Peer Review Committee determined that your most recent peer review is complete.

The due date for your next review is May 31, 2015 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.

Sincerely,



Linda McCrone, CPA
Director, Peer Review Program

cc: Kevin D. Smith

Firm No. 10113418

Review No. 330164