

**Fleites & Company, CPA PA**

**System Review Report**

**December 31, 2011**



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August 3, 2012

Fleites & Company CPA PA  
1575 SW 87 Avenue  
Miami, Florida 33174

Dear Sergio:

Enclosed is your report on your peer review. I have forwarded a copy to the Peer Review Department, Florida Institute of Certified Public Accountants

As you know, it is the policy of the peer review program that the results of the review not be publicized, nor should a copy of the report be distributed to anyone until you have been advised that the report has been accepted by the peer review committee.

Please contact me should you have any questions or if I can be of any assistance.

Sincerely,

*Armando Vizcaino, CPA*

Armando Vizcaino, CPA

VIZCAINO, GITLIN AND ZOMERFELD, LLP

MEMBERS OF:

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
National Association of Certified Valuation Analysts

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## System Review Report

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To Sergio Fleites, CPA of  
Fleites and Company CPA, PA  
and the Peer Review Committee of the  
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Fleites and Company CPA, PA (the firm) in effect for the year ended December 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](http://www.aicpa.org/prsummary).

In our opinion, the system of quality control for the accounting and auditing practice of Fleites and Company CPA, PA in effect for the year ended December 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. Fleites and Company CPA, PA has received a peer review rating of pass.

*Vizcaino, Gitlin & Zomerfeld, LLP*

August 3, 2012

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