



FICPA Peer Review Program
Administered in Florida by the
Florida Institute of CPAs

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Florida Institute of CPAs

April 2, 2015

Frank A. Gutta, CPA
Gutta, Sharfi & Co., CPAs, Inc.
490 Sawgrass Corporate Pkwy., Ste. 310
Sunrise, FL 33325

Dear Mr. Gutta:

It is my pleasure to notify you that on March 31, 2015, the Florida Peer Review Committee accepted the report on the most recent engagement peer review of your firm. The due date for your next review is September 30, 2017 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,

Paul N. Brown, CPA, CGMA
Director of Technical Services

cc: A. Roger Infante, CPA

Firm Number: 4634495

Review Number: 360964



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Engagement Review Report

September 23, 2014

To the Owners
Gutta, Sharfi & Co. CPAs, Inc.
and the Peer Review Committee of the FICPA

We have reviewed selected accounting engagements of Gutta, Sharfi & Co. CPAs, Inc. (the firm) issued with periods ending during the year ended March 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. 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 evaluate whether the engagements submitted for review were performed and reported on in conformity with applicable professional standards in all material respects. An Engagement Review does not include reviewing the firm's system of quality control and compliance therewith and, accordingly, we express no opinion or any form of assurance on that system. The nature, objectives, scope, limitations of, and the procedures performed in an Engagement Review are described in the standards at www.aicpa.org/prsummary.

Based on our review, nothing came to our attention that caused us to believe that the engagements submitted for review by Gutta, Sharfi & Co. CPAs, Inc. issued with periods ending during the year ended March 31, 2014 were not performed and reported on in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Gutta, Sharfi & Co. CPAs, Inc. has received a peer review rating of *pass*.

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