



zbt Certified Public Accounting
& Consulting, LLC

11 Broadway
Clark, New Jersey 07066
732.815.9800 (T)
732.815.9897 (F)

info@zbtcpa.com
zbtcpa.com

991 Route 22 West, Suite 200
Bridgewater, New Jersey 08807
732.412.3825 (T)
732.412.3826 (F)

Report on the Firm's System of Quality Control

June 18, 2018

To the Shareholder of JR Lupo, P.A., CPA and the
Peer Review Committee of the New Jersey Society
of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of J Lupo, P.A., CPA, (the firm) in effect for the year ended December 31, 2017. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

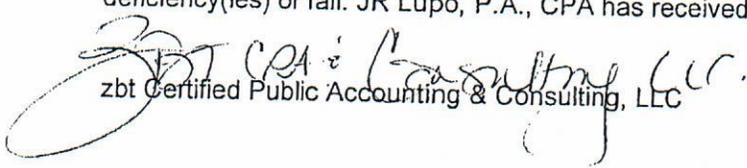
The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of JR Lupo, P.A., CPA in effect for the year ended December 31, 2017, 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. JR Lupo, P.A., CPA has received a peer review rating of pass.


zbt Certified Public Accounting & Consulting, LLC