

May 28, 2018

Eric Rossi
Eric Rossi CPA, LLC
357 Regis Ave Ste 4
Pittsburgh, PA 15236-1451

Dear Eric Rossi:

It is my pleasure to notify you that on May 27, 2018, the Pennsylvania Peer Review Committee accepted the report on the most recent Engagement Review of your firm. The due date for your next review is June 30, 2021 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 requires a system review including such engagements in accordance with the Standard 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.

Thank you for your cooperation and support of the profession's practice-monitoring programs.

Sincerely,



PICPA Peer Review Committee
peerreview@picpa.org 267-675-6250
Pennsylvania Institute of CPAs

CC: Daniel Goff

Firm Number: 900010145945

Review Number: 556698

Report on the Firm's Conformity With Professional Standards on Engagements Reviewed

May 18, 2018

To Eric Rossi, CPA, LLC and the Peer Review Committee of the
Pennsylvania Institute of Certified Public Accountants

We have reviewed selected accounting engagements of Eric Rossi, CPA, LLC (the firm) issued with periods ending during 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 an Engagement Review as described in the Standards may be found at www.aicpa.org/prsummary.

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 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.

Conclusion

Based on our review, nothing came to our attention that caused us to believe that the engagements submitted for review by Eric Rossi, CPA, LLC issued with periods ending during the year ended December 31, 2017, 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*. Eric Rossi, CPA, LLC has received a peer review rating of *pass*.

Goff Backa Alfera & Company, LLC

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PITTSBURGH, PENNSYLVANIA