



December 22, 2015

To the Owner of JP Gates, CPA, LLC and the
Peer Review Committee of the Washington Society of CPAs

System Review Report

We have reviewed the system of quality control for the accounting and auditing practice of JP Gates, CPA, LLC (the firm) in effect for the year ended September 30, 2015. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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.

As required by the standards, engagements selected for review included an examination of a service organization [Service Organizations Control (SOC) 2 engagement].

In our opinion, the system of quality control for the accounting and auditing practice of JP Gates, CPA, LLC in effect for the year ended September 30, 2015, 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*. JP Gates, CPA, LLC has received a peer review rating of *Pass*.

CPA Consulting Inc PS

CPA Consulting, Inc., P.S.
Certified Public Accountants

January 28, 2016

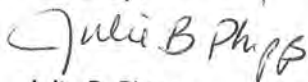
Joe Patrick Gates
J P Gates, CPA, LLC
10031 NE 141st St
Kirkland, WA 98034

Dear Mr. Gates:

It is my pleasure to notify you that on January 26, 2016 the System Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is March 31, 2019. This is the date by which all review documents should be completed and submitted to the administering entity. If your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,



Julie B. Phipps
Manager of Practice Quality

cc: Jeffrey Karl Mock

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Review Number: 389934

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