

# PCAOB

Public Company Accounting Oversight Board

Division of Registration and Inspections

1666 K Street, N.W.  
Washington, DC 20006  
Telephone: (202) 207-9100  
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[www.pcaobus.org](http://www.pcaobus.org)

November 20, 2014

Via Facsimile (954) 315-7151  
And First Class Mail

Mr. Ron Friedman  
Managing Principal  
Friedman CPA Group  
1776 North Pine Island Road  
Suite 314  
Plantation, Florida 33322

Re: Registration Application of Friedman CPA Group

Dear Mr. Friedman:

This letter is to inform you that the Public Company Accounting Oversight Board (the "Board") approved your application for registration with the Board on November 20, 2014. Please note that the Registration staff will notify you separately of its determinations with respect to any requests for confidential treatment contained in your application. You should also be aware that registration with the PCAOB does not supplant the licensing requirements that apply in any State or competent jurisdiction in which your firm engages in the practice of accounting or auditing. We encourage you to consult with the appropriate regulator in each such State or jurisdiction to insure that your firm is operating in accordance with applicable law.

Sincerely,



Sarah J. Williams  
Deputy Director, Registration and Inspections