

May 03, 2018

Gerald Lenning  
Lenning & Co., Inc. Certified Public Accountants  
13924 Seal Beach Blvd C  
Seal Beach, CA 90740-5376

Dear Gerald Lenning:

It is my pleasure to notify you that on May 03, 2018, the California Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2020. This is the date by which all review documents should be completed and submitted to the administering entity.

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,



Dawn Brenner  
Peer Review Committee Chair  
peerreview@calcpa.org (650) 522-3094  
California Society of CPAs

CC: Edward Rose

Firm Number: 900001044507

Review Number: 550507