



1710 Gilbreth Road
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September 20, 2021

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 September 09, 2021, 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, 2023. 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.

Sincerely,

Peer Review Committee

Peer Review Program
The Peer Review Program Team
peerreview@calcpa.org
650-522-3094

cc: Edward Rose

Firm Number: 900001044507

Review Number: 577572