

July 29, 2016

Jon Nathan Ball Ball & Associates, An Accountancy Corporation 1530 E Shaw Ave Ste 109 Fresno, CA 93710

Dear Mr. Ball:

It is my pleasure to notify you that on July 29, 2016, the California Peer Review Committee accepted the report on the most recent engagement peer review of your firm. The due date for your next review is June 30, 2019 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, examination engagements under the Statements on Standards for Attestation Engagements, or engagements under the PCAOB standards that are not subject to Public Company Accounting Oversight Board (PCAOB) permanent inspection. 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 includes such engagements in accordance with the Standards 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.

Sincerely,

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Linda McCrone, CPA Director, Peer Review Program

cc: Dawn E Brenner

Firm Number: 4359693

Review Number: 441908

Letter ID: 1101032A

