

1710 Gilbreth Road Burlingame, CA 94010 (650) 522-3094 Fax: (650) 522-3080 peerreview@calcpa.org

April 06, 2023

Rick Torkelson Torkelson & Associates CPAs, LLP 3835 Cypress Dr Ste 110 Petaluma, CA 94954-6966

Dear Rick Torkelson:

It is my pleasure to notify you that on April 04, 2023, 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 December 31, 2025. 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: Mark Mcdonell, Lori Enochs

Firm Number: 900010080021

Review Number: 596655

