



FARBER HASS HURLEY LLP

CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Management

May 18, 2026

To the Managing Owner of
Healy and Associates
And the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality management for the accounting and auditing practice of Healy and Associates (the firm) in effect for the year ended December 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews (Standards) established by the Peer Review Board of the American Institute of Certified Public Accountants (AICPA). For the purposes of this report, the term quality management refers collectively to the policies and procedures the firm developed to comply with the Statement on Quality Control Standards established by the AICPA prior to December 15, 2025, and the policies and procedures the firm developed to comply with the Statements on Quality Management Standards established by the AICPA thereafter.

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing, implementing and operating a system of quality management to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality management, if any.

Peer Reviewer's Responsibility

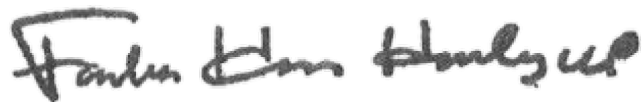
Our responsibility is to express an opinion on the design, implementation and operating effectiveness of the firm's system of quality management based on our review.

Required Selections and Considerations

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality management for the accounting and auditing practice of Healy and Associates in effect for the year ended December 31, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Healy and Associates has received a peer review rating of *pass*.

A handwritten signature in dark ink, appearing to read "Farber Hass Hurley LLP", written in a cursive, stylized script.

Farber Hass Hurley LLP