FARBER HASS HURLEY LLP
CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Control

April 10, 2026

To the Partners of
Lavine, Lofgren, Morris & Engelberg, LLP
And the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Lavine, Lofgren, Morris & Engelberg, LLP (the firm) in effect for the year ended July 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitation 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 and complying with a system of quality control 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 control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and audits of employee benefit plans.

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 control for the accounting and auditing practice of Lavine, Lofgren, Morris & Engelberg, LLP in effect for the year ended July 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*. Lavine, Lofgren, Morris & Engelberg, LLP has received a peer review rating of *pass*.

Farber Hass Hurley LLP

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Cal CPA
Peer Review Program

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July 29, 2026

Brian Surratt
Lavine, Lofgren, Morris & Engelberg, LLP
4180 La Jolla Village Dr Ste 300
La Jolla, CA 92037-1472

Dear Brian Surratt:

It is my pleasure to notify you that on July 28, 2026, 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 January 31, 2029. This is the date by which all review documents should be completed and submitted to the administering entity. Since your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

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: Chad Anaya, Sherif Dessouky

Firm Number: 900010111286 Review Number: 617437