

December 1, 2014

William Joseph Healey III, CPA Healey & Associates 1445 N Sunrise Way Ste 201 Palm Springs, CA 92262

Dear Mr. Healey:

It is my pleasure to notify you that on November 20, 2014 the California Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is June 30, 2017. 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.

Sincerely,

Linda McCrone, CPA

Director, Peer Review Program

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cc: John Lerias

Firm Number: 10154954 Review Number 357936