

March 11, 2026

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 March 11, 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 December 31, 2028. 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: 616367



AICPA®

Peer Review
Program

Administered by the California Society of CPAs for CA, AK and AZ