Emerald CPA Group, LLP
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Report on the Firm's Conformity With Professional Standards on Engagements Reviewed

July 21, 2026

To the Partners of
Wilcox Arredondo & Co.
and the Peer Review Committee of the Oregon Society of CPAs

We have reviewed selected accounting engagements of Wilcox Arredondo & Co. (the firm) issued with periods ending during the year ended April 30, 2026. 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, limitations of, and procedures performed in an Engagement Review as described in the Standards may be found at www.aicpa.org/prsummary.

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 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 professional standards, when appropriate, and for remediating weaknesses in its system of quality management, if any.

Peer Reviewer's Responsibility

Our responsibility is to evaluate whether the engagements submitted for review were performed and reported on in conformity with applicable professional standards in all material respects.

An engagement review does not include reviewing the firm's system of quality management and compliance therewith and, accordingly, we express no opinion or any form of assurance on that system.

Conclusion

Based on our review, nothing came to our attention that caused us to believe that the engagements submitted for review by Wilcox Arredondo & Co. issued with periods ending during the year ended April 30, 2026 were not performed or reported on in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies), or fail.* Wilcox Arredondo & Co. has received a peer review rating of *pass*.

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