DAVIE KAPLAN
Certified Public Accountants

Report on the Firm's System of Quality Management

October 30, 2026

To the Shareholders of Piaker & Lyons P.C.
and the National Peer Review Committee of the
American Institute of CPAs

We have reviewed the system of quality management for the accounting and auditing practice of Piaker & Lyons P.C. 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 established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

For purposes of this report, the term Quality Management refers collectively to the policies and procedures the firm developed to comply with the Statements 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

Engagements selected for review included engagements performed under Government Auditing Standard, 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 management for the accounting and auditing practice of Piaker & Lyons P.C. in effect for the year ended December 31, 2025, has been suitably designed, implemented and operated 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. Piaker & Lyons P.C. has received a peer review rating of **pass.**

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