

AICPA Peer Review Program
Administered by the
National Peer Review Committee

May 12, 2011

Gerald T Kelly, CPA
Kelly & Company CPAs
3151 Airway Ave Ste E1
Costa Mesa, CA 92626

Dear Mr. Kelly:

It is my pleasure to notify you that on May 11, 2011 the National Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is October 31, 2013. 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,



Betty Jo Charles
Chair—NPRC
nprc@aicpa.org 919 402-4502

cc: Thomas Caldwell, CPA

Firm Number: 1009795 Review Number: 309419