

May 3, 2016

Oscar I Axume  
Hardaway Axume CPAs, LLP  
5001 California Ave Ste 121  
Bakersfield, CA 93309

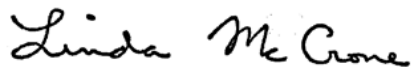
Dear Mr. Axume:

It is my pleasure to notify you that on April 28, 2016, the California Peer Review Committee accepted the report on the most recent engagement peer review of your firm. The due date for your next review is April 30, 2019 unless the firm at any time after the year end of this peer review performs, or is engaged to perform, any engagements under the Statements on Auditing Standards, Government Auditing Standards, examination engagements under the Statements on Standards for Attestation Engagements, or engagements under the PCAOB standards that are not subject to Public Company Accounting Oversight Board (PCAOB) permanent inspection. This is the date by which all review documents should be completed and submitted to the administering entity. Since your firm's due date falls between January and April, you may arrange to have your review a few months earlier to avoid having a review during tax season.

Should you perform, or become engaged to perform, any engagements referred to in the previous paragraph, you must immediately notify us so we may determine if the firm should have a different due date that includes such engagements in accordance with the Standards for Performing and Reporting on Peer Reviews.

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

cc: Gary O Jensen

Firm Number: 8447626

Review Number: 426112

Letter ID: 1072615A