

January 16, 2026

Frances Kallman  
Kallman & Company, LLP  
125 S Barrington Pl  
Los Angeles, CA 90049-3305

Dear Frances Kallman:

It is my pleasure to notify you that on January 13, 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: Dawn Brenner, Ada Wong

Firm Number: 900010116868

Review Number: 616480



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Peer Review  
Program

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