THE RBH GROUP LLC
CERTIFIED PUBLIC ACCOUNTANTS

September 26, 2024

Nola Wilken, CPA
Wilken & Company, P.C.
3308 NE Peerless Place
Portland, OR 97232

Dear Nola:

Congratulations on your pass peer review report! Enclosed are copies of the report for your files.

You will hear from the state society regarding the acceptance of your report. At that time, you will be able to publicize the results if you wish.

It was a pleasure working with you on your firm's peer review. Please do not hesitate to contact me if you have any questions.

Sincerely,
THE RBH GROUP, LLC

Harry Bose, CPA
Partner/Member

Enclosures

THE RBH GROUP LLC
CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's Conformity With Professional Standards on Engagements Reviewed

To the Shareholder of
Wilken & Company, P.C.
and the Peer Review Committee of the Oregon Society of CPAs

We have reviewed selected accounting engagements of Wilken & Company, P.C. (the firm) issued with periods ending during the year ended April 30, 2024. 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 the 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 a system of quality control and complying with it 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 control, 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 control 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 Wilken & Company, P.C. issued with periods ending during the year ended April 30, 2024, were not performed and 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. Wilken & Company, P.C. has received a peer review rating of pass.

The RBH Group, LLC

September 26, 2024

THE RBH GROUP LLC
CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's Conformity With Professional Standards on Engagements Reviewed

To the Shareholder of
Wilken & Company, P.C.
and the Peer Review Committee of the Oregon Society of CPAs

We have reviewed selected accounting engagements of Wilken & Company, P.C. (the firm) issued with periods ending during the year ended April 30, 2024. 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 the 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 a system of quality control and complying with it 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 control, 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 control 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 Wilken & Company, P.C. issued with periods ending during the year ended April 30, 2024, were not performed and 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. Wilken & Company, P.C. has received a peer review rating of pass.

The RBH Group, LLC

September 26, 2024