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peerreview@calcpa.org

February 08, 2018

Lynn Lampe
M. Green and Company, LLP
308 S M St
Tulare, CA 93274 5429

Dear Lynn Lampe:

It is my pleasure to notify you that on February 06, 2018, 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 November 30, 2020. 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 and support of the profession's practice-monitoring programs.

Sincerely,

A handwritten signature in black ink that reads "Dawn E Brenner". The signature is written in a cursive style with a large initial "D" and "B".

Dawn Brenner
Peer Review Committee Chair
peerreview@calcpa.org (650) 522-3094
California Society of CPAs

CC: David Wilson, Marla Borges

Firm Number: 900010100246

Review Number: 549925

Grant Bennett Associates

A PROFESSIONAL CORPORATION

Report on the Firm's System of Quality Control

August 22, 2017

To the Partners of M. Green and Company, LLP and the Peer Review Committee of the California Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of M. Green and Company, LLP (the firm) in effect for the year ended May 31, 2017. 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 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 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 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 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 express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; 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 control for the accounting and auditing practice of M. Green and Company, LLP in effect for the year ended May 31, 2017, has been suitably designed and complied with 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*. M. Green and Company, LLP has received a peer review rating of *pass*.

Grant Bennett Associates

GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants



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GREAT DIVIDE INSURANCE COMPANY
A North Dakota Stock Corporation
A Member Company of W. R. Berkley Corporation

DECLARATIONS

ACCOUNTANTS PROFESSIONAL LIABILITY INSURANCE POLICY

Policy Number: CAB201019-04

Effective Date: 01/01/2018 at 12:01 A.M. Standard time at the address shown bel
Expiration Date: 01/01/2019 at 12:01 A.M. Standard time at the address shown bel
Retroactive Date: 07/01/1986

Item 1 - *Named Insured*: M. Green and Company, LLP

Item 2 - Business Address: 308 South M Street
Tulare, CA 93275

Item 3 - Limits of Liability: \$1,500,000 Per Claim
\$3,000,000 Policy Aggregate

Item 4 - Deductibles: \$25,000 Per Claim Deductible
\$75,000 Policy Aggregate Deductible

Item 5 - Total Premium: \$75,890

Item 6 - The policy consists of this Declarations page, and the following policy forms and endorsements:

BDP-PL-1000-A	03/15	Accountants Professional Liability Insurance Policy
BDP-PL-2001-A (CA)	03/15	State Endorsement - California
BDP-PL-1045-A	03/15	Cyber Security Breach Civil Proceedings
BDP-PL-1016-A	08/14	Special Exclusion Endorsement
BDP-PL-1056-A	06/16	Multiple Claims and Related Acts, Errors and Omissions Amendment

PLEASE READ THESE DECLARATIONS, THE POLICY AND ENDORSEMENTS CAREFULLY.

Great Divide Insurance Company



Authorized Representative