Martini & Martini
A Professional Association

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS
FINANCIAL CONSULTANTS

William J. Martini, Sr., CPA (*Deceased*)
William J. Martini, Jr., CPA, RMA, MS*
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*Certified in NJ & PA with a Masters Degree in Taxation

Report on the Firm's Conformity With Professional Standards on an Engagement Reviewed

July 14, 2026

To the Member of KMWCPA, LLC
and the Peer Review Committee of the New Jersey Society of Certified Public Accountants

We have reviewed the selected accounting engagement of KMWCPA, LLC (the firm) issued with period ending during the year ended December 31, 2025. 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 engagement submitted for review was 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 engagement submitted for review by KMWCPA, LLC issued with period ending during the year ended December 31, 2025, was 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*. KMWCPA, LLC has received a peer review rating of *pass*.

Martini & Martini
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