



July 1, 2016

Douglas Allen Talmage
Pohlman & Talmage, CPAs, Inc.
3445 S Dixie Dr Ste 200
Dayton, OH 45439

Dear Mr. Talmage:

It is my pleasure to notify you that on July 1, 2016, the Ohio Peer Review Committee accepted the report on the most recent engagement peer review of your firm. The due date for your next review is June 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 or examination engagements under the Statements on Standards for Attestation Engagements. This is the date by which all review documents should be completed and submitted to the administering entity.

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,

Kathleen M. Hoover
Peer Review Committee Chair
kmh@c-acpas.com 440 349-0463 207

cc: John Mark Keller

Firm Number: 10126133

Review Number: 426436

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