



August 21, 2014

VIA Certified Mail, Priority Overnight

ClientWhys, Inc.
Lee T. Reams SR
19200 Von Karman, Suite 600
Irvine, CA 92612

Re: 2014 Audit Report for ClientWhys, Inc. Provider #1044 on the following courses:
CPE008 - Sec 7216 Use & Disclosure Consents - 2 Hours CPE
CPE055 – Overlooked Tax Strategies & Techniques - 5 Hours CPE
CPE06314 - 2013-14 Federal Tax Update - 3 Hours CPE
CPE07014 - California Differences - 5 Hours CPE
CPE1202 - ACA Individual Insurance Mandate - 2 Hour CPE
CPE1205 - Net Investment Income Tax - 1 Hour CPE
CPE406P - Overcoming Roth IRA Obstacles - 2 Hours CPE

Dear Mr. Reams,

In accordance with Business and Professions Code section 22254, the California Tax Education Council (CTEC) is charged with the responsibility to determine whether an approved tax education provider's courses meet the educational standards approved by CTEC and set forth in CTEC's policies. CTEC CP28.03 provides, in pertinent part, for the annual audit of the five most widely used courses based on the prior year's CTEC reporting records. It is pursuant to this provision that this audit was conducted.

In August 2014 an Audit Review was conducted for ClientWhys, Inc. Provider #1044 on the above courses to determine compliance with CTEC's policies and standards applicable to Self-Study Continuing Education courses. In accordance with CTEC's standards, guidelines, and procedures, and based on the results of that review, CTEC has determined that the above referenced courses are **approved for the hours offered by you.**

Each of these courses was reviewed for compliance with the provisions of Chapter 14 of Division 8 of the California Business and Professions Code, Section 22250 and the policies and standards of the California Tax Education Council applicable to Self-Study Continuing Education courses and recommend approval of the courses for the hours offered by you.

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ClientWhys Inc. Provider #1044

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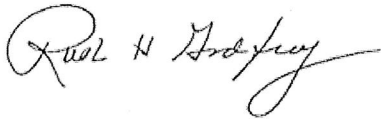
Two notable features of the delivery systems of these courses were, 1) interactivity required completion of one lesson before allowing the student to go on to the next; 2) technical support was available on a timely basis. Review questions were helpful with correct and incorrect answers explained. Exam questions were substantive and probative. Exams were graded immediately with feedback available and very helpful. Tax Law "Overlooked Tax Strategies and Techniques" was a very insightful and helpful collection of often overlooked tax preparation approaches.

Each of these courses was found, not only to be in compliance, but to be exemplary.

Maintaining your status as an approved curriculum provider is dependent upon you conforming to the policies, procedures and standards of the California Tax Education Council, including Chapter 14 (Sections 22250-22259) of the California Business and Professions Code, which can be found on our website.

If you have any questions not covered in this mailing, please contact us. We look forward to working with you to implement, enhance and enforce meaningful guidelines for the education of tax preparers.

Sincerely,

A handwritten signature in cursive script, appearing to read "Ruth H. Godfrey".

Ruth Godfrey
Curriculum Provider Standards Committee, Chair
The California Tax Education Council