

Peer Review Program

American Institute of Certified Public Accountants
Administered by
Massachusetts Society of CPAs

May 29, 2007

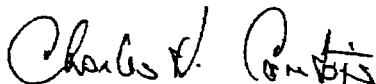
Mark L Richardson, CPA
Richardson & Associates, Inc.
Suite 222
One Apple Hill Drive
Natick, MA 01760

Dear Mr. Richardson: _____

It is my pleasure to notify you that on May 17, 2007 the Massachusetts Peer Review Acceptance Board accepted the report on the most recent peer review of your firm. The due date for your next review is December 31, 2009. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the reviewer's opinion was unmodified. The Committee asked me to convey its congratulations to the firm.

Sincerely,



Charles H. Comtois, CPA
Chairman
Peer Review Acceptance Board

cc: Thomas Gerard Quin, CPA

Firm Number: 4231687

Review Number: 245413