



Massachusetts Society of  
Certified Public Accountants, Inc.®  
**MSCPA Peer Review Program**  
Administered by  
Massachusetts Society of CPA's



**AICPA Peer Review Program**  
Administered by  
Massachusetts Society of CPA's

December 16, 2009

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

Dear Mr. Richardson:

It is my pleasure to notify you that on December 16, 2009, the Massachusetts Peer Review Acceptance Board accepted the report on the most recent engagement peer review of your firm. The due date for your next review is December 31, 2012 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,

Sondi B. Stanton, CPA  
Chairperson, Peer Review Acceptance Board

cc: Thomas Gerard Quin, CPA

Firm Number: 4231687

Review Number: 282693