

July 15, 2019

Mark Richardson  
Richardson & Associates, Inc.  
21 ELIOT ST NATICK  
NATICK, MA 01760

Dear Mark Richardson:

On May 14, 2019, the Massachusetts Peer Review Committee considered the report on the most recent Engagement Review of your firm and firm's response thereto.

As you know, the report had a peer review rating of pass with deficiencies. The Committee accepted the aforementioned documents with the understanding that the firm has taken or will take the actions outlined in its response to the report. The Committee determined that the corrective actions undertaken and planned by the firm are sufficient such that no additional remedial action is needed. Compliance with these actions will be monitored during your firm's next review. The due date for your next review is December 31, 2021. 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 under the Statements on Auditing Standards, *Government Auditing Standards*, examination engagements under the Statements on Standards for Attestation Engagements or engagements under the Public Company Accounting Oversight Board (PCAOB) standards that are not subject to PCAOB permanent inspection, you must immediately notify us so we may determine if the firm should have a different due date for a System Review in accordance with the *Standards for Performing and Reporting on Peer Reviews*.



Peer Review  
Program

Administered in Massachusetts by  
Massachusetts Society of CPAs

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink, appearing to read "Aury G. Sanchez", with a long horizontal flourish extending to the right.

Aury G. Sanchez  
Peer Review Manager  
asanchez@mscpaonline.org  
617-556-4000  
Massachusetts Society of CPAs

cc: Abby Dawson

Firm Number: 900004231687

Review Number: 562300