



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

March 24, 2009

Howard S. Gordon, CPA
Wald & Company, P.C.
200 High St Fl 6
Boston, MA 02110-3036

Dear Mr. Gordon:

It is my pleasure to notify you that on March 19, 2009 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 October 31, 2011. 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: Daniel F McCarthy, CPA

Firm Number: 10073605

Review Number: 266537