



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 2, 2008

Robert F. Pagano, CPA  
Robert F. Pagano & Associates,  
P. C.  
142 Commercial St  
Boston, MA 02109-1313

Dear Mr. Pagano:

It is my pleasure to notify you that on November 20, 2008 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, 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: Kenneth J Osborn, CPA

Firm Number: 10134453

Review Number: 268895