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**Peer Review Program**

American Institute of Certified Public Accountants

Administered by

**Massachusetts Society of CPAs**

November 26, 2007

Heather L. Cozby, CPA  
Cozby & Bruno LLC  
1 Village Green North, Suite 1  
Plymouth, MA 02360

Dear Ms. Cozby:

It is my pleasure to notify you that on November 15, 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 May 31, 2010. 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: Bruce D Norling, CPA

Firm Number: 4438936

Review Number: 254207