

MSCPA Peer Review Program  
Administered by Massachusetts Society of CPAs

AICPA Peer Review Program  
Administered by Massachusetts Society of CPAs

January 31, 2017

Michael J Walsh  
Sanders, Walsh & Eaton  
Po Box F  
Osterville, MA 02655

Dear Mr. Walsh:

It is my pleasure to notify you that on January 26, 2017 the Massachusetts Peer Review Acceptance Board accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 2019. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,



Michele M. Pratt  
Chairman, Peer Review Acceptance Board

cc: Douglas E. Rodrigues

Firm Number: 10097232

Review Number 471692

Letter ID: 1142643A

