



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

January 4, 2010

Mark L. Love, CPA  
Love, Jarominski & Raymond, LLP  
397 Grove St.  
Worcester, MA 01605

Dear Mr. Love:

It is my pleasure to notify you that on December 23, 2009 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, 2012. 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,

*Sondi B. Stanton*

Sondi B. Stanton, CPA  
Chairperson, Peer Review Acceptance Board

cc: John Armstrong, CPA

Firm Number: 5253341    Review Number: 283236



**ARMSTRONG &  
NOGLER, CPAs**  
Post Office Box 172  
Whitinsville, MA 01588

## SYSTEM REVIEW REPORT

Love, Jarominski & Raymond, LLP

October 1, 2009

We have reviewed the system of quality control for the accounting and auditing practice of Love, Jarominski & Raymond, LLP in effect for the year ended June 30, 2009. Our peer review was conducted in accordance with Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (AICPA). The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by standards, engagements selected for review included an audit of an employee benefit plan and an audit of an engagement subject to Government Auditing Standards (Yellow Book).

In our opinion, the system of quality control for the accounting and auditing practice of Love, Jarominski & Raymond, LLP in effect for the year ended June 30, 2009, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency, or fail. Love, Jarominski & Raymond, LLC has received a peer review rating of pass.

*Armstrong & Nogler, CPAs*  
Armstrong & Nogler, CPAs

John A. Armstrong  
202 Mason Road  
Post Office Box 172  
Whitinsville, MA 01588-0172

George E. Nogler  
6 Philip Street  
Post Office Box 778  
Hudson, MA 01749-0778