

October 14, 2025

Brad Capland
Brad M. Capland, CPA, PC
2250 Main St Ste 3
Concord, MA 01742-3838

Dear Brad Capland:

It is my pleasure to notify you that on October 09, 2025, the New England Peer Review Committee accepted the report on the most recent Engagement Review of your firm. The due date for your next review is February 28, 2029. This is the date by which all review documents should be completed and submitted to the administering entity. Since your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

Should you perform, or become engaged to perform, any engagements under the Statements on Auditing Standards, *Government Auditing Standards*, examination engagements under the Statements on Standards for Attestation Engagements or engagements under the Public Company Accounting Oversight Board (PCAOB) standards that are not subject to PCAOB permanent inspection, you must immediately notify us so we may determine if the firm should have a different due date for a System Review in accordance with the *Standards for Performing and Reporting on Peer Reviews*.

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

Thank you for your cooperation.

Sincerely,

New England Peer Review Committee

New England Peer Review Committee

(603)623-3513

cc: Kristine Sheedy

Firm Number: 900005106204

Review Number: 617233