



March 17, 2022

Mark Miller
Smith Miller & Buff, CPA, PA
212 N Sterling St
Morganton, NC 28655-3345

Dear Mark Miller:

It is my pleasure to notify you that on March 17, 2022, the Coastal Peer Review, Inc. Committee accepted the report on the most recent System Review of your firm. The due date for your next review is March 31, 2025. 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.

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.

For North Carolina firms: To comply with North Carolina Administrative Code (21 NCAC 8M .0106), within 60 days of the date of this final letter of acceptance, you must forward a copy of it to: Cammie Emery NC State Board of CPA Examiners PO Box 12827 Raleigh, NC 27605 fax 919.733.4209 – cemery@nccpaboard.gov (The preferred method of receipt is fax or email. No cover letter is required.) If the result of this peer review is fail or a second pass with deficiencies, you are also required to submit the report and letter of response.

Sincerely,

Michael P. Manspeaker, CPA
CPA on Staff

800-730-3412

cc: Timothy Hayworth, Sheri Watts

Firm Number: 900010098555

Review Number: 590384