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System Review Report

July 22, 2016

*To the Shareholders of **Miller & Company, CPA's, PC** and the Peer Review Executive Committee of the North Carolina Association of Certified Public Accountants*

We have reviewed the system of quality control for the accounting and auditing practice of **Miller & Company, CPA's, PC** (the firm) in effect for the year ended February 29, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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.

In our opinion, the system of quality control for the accounting and auditing practice of **Miller & Company, CPA's, PC** in effect for the year ended February 29, 2016, 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(ies)* or *fail*. **Miller & Company, CPA's, PC** has received a peer review rating of *pass*.

Ray, Bumgarner, Kingshill & Assoc., P.A.

AICPA Peer Review Program
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Administered by the North Carolina Association of CPAs



September 29, 2016

Gregory DeWitt Miller
Miller & Company, CPA's, PC
265 Racine Dr Ste 203
Wilmington, NC 28403

Dear Mr. Miller:

It is my pleasure to notify you that on September 22, 2016, the North Carolina Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next peer review is August 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,
Mary C. Kelly
Peer Review Coordinator
mckelly@ncacpa.org

cc: Bruce Antoon Kingshill

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North Carolina Association of CPAs

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