November 16, 2021

Michael McGinley
Draper & McGinley, P. A.
365 W Patrick St FL 1
Frederick, MD 21701-4870

Dear Michael McGinley:

It is my pleasure to notify you that on November 15, 2021, the Coastal Peer Review, Inc. Committee accepted the report on the most recent Engagement Review of your firm. The due date for your next review is February 28, 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.

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.

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

Michael P. Manspeaker, CPA
CPA on Staff

800-730-3412

cc: Gary Stacharowski, Michael Mcginley

Firm Number: 900010099613   Review Number: 589695