August 22, 2019

Randi Marquez

Liptz, Roberts, Marquez, Merkle, Singh & Zipor, Charterted, CPAs 5530 Wisconsin Ave Ste 1100

Chevy Chase, MD 20815 Dear Randi Marquez:

It is my pleasure to notify you that on August 22, 2019, the Maryland Peer Review Committee accepted the report on the most recent System Reviewof your firm. The due date for your next review is September 30, 2022. 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.

Thank you for your cooperation.

[MACPA](https://www.macpa.org/public/peer-review/) is the administering entity (AE) for your firm’s peer review. We may be reached via peerreview@macpa.org or call 443-632-2333. For additional information on Maryland's peer review requirement please refer to the [Maryland Board of Public Accountancy](http://www.dllr.state.md.us/license/cpa/cpapeer.shtml).

Sincerely,

Mary Beth Halpern

Director, Technical Services peerreview@macpa.org 443-632-2330

Maryland Association of CPAs

cc: Nancy Bechanan

Firm Number: 900010097221 Review Number: 568285