

C.P.A. STATEMENT
(PLEASE TYPE ON CPA'S LETTERHEAD)

ADDRESS: _____
BOROUGH: _____
BLOCK: _____ LOT: _____
J-51 T.E.T.A. Applic. No.: _____

I (we) am (are) an independent certified public accountant(s), registered as such by and in good standing with the New York State Education Department. My number is _____.

I (we) have examined the Itemized Schedule (Form J-2) which is part of an application for tax exemption and tax abatement pursuant to Administrative Code §11-243 for the real property at _____ submitted by _____ and cancelled checks and original contracts/invoices or bills relating to such improvements. Upon request, I (we) will make available to your department our original workpapers showing the basis for this certification.

My (our) examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as I (we) considered necessary under the circumstances. In my (our) opinion, the owner's claimed cost, as listed for each item on the Itemized Schedule, was expended for the rehabilitation of the real property described above. It is also my (our) opinion that the owner's total cost attributable to costs allowed pursuant to Section 5-08 of the J-51 Rules (28 R.C.N.Y. §5-08 – Itemized Cost Breakdown Schedule) was \$_____.

I (we) hereby certify that the Owner's Application is supported by the owner's records and cancelled checks and original contracts/invoices or bills examined by me (us).

As an independent certified public accountant, I (we) declare that I (we) are in no way connected with the applicant, financially or otherwise. I (we) have placed my (our) initials and the date for identification in the lower right hand corner of the face of the Itemized Schedule (Form J-2).

I (we) have read this certification and I (we) hereby affirm under the penalties provided by law that the contents thereof are true of my (our) own knowledge.

SIGNATURE OF ACCOUNTANT

DATE