



Agency Use Only _____
Application ID

CPA ATTESTATION
(Use BLUE or BLACK ink ONLY)

(Use of this form is optional. The certified public accountant “CPA” may provide their attestation in an alternate format of their choice, provided that it complies with Mich. Admin. Code, R 333.212. CPA attestations may be submitted directly by the applicant)

We have examined the assertion of the management of _____ (Name of Entity), that in seeking a state operating license for _____, at _____ (Date) _____ (Name of Entity) met the minimum capitalization requirements as set forth in Mich. Admin. Code, R 333.212. _____ (Name of Entity) management is responsible for its assertion. Our responsibility is to express an opinion on management’s assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management’s assertion is fairly stated in all material respects. An examination involves performing procedures selected that depend on our judgment, including an assessment of the risks of material misstatement of management’s assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Include a description of significant inherent limitations, if any, associated with the measurement or evaluation of the subject matter against criteria.

Additional paragraph(s) may be added to emphasize certain matters relating to the attestation engagement or the subject matter.

In our opinion, management’s assertion that in seeking a state operating license for _____ at _____ (Date) _____ (Name of Entity) meets the minimum capitalization requirements as set forth in Mich. Admin. Code, R 333.212 is fairly stated, in all material respects.

CPA’s Signature

CPA’s Printed Name

Date

CPA’s License No.

Entity’s Representative Signature

Date

Entity’s Representative Printed Name & Title