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 Rule 11 in the Marihuana Licenses Rule Set (R 420.11). CPA attestations may by 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 Rule 11 in the Marihuana Licenses Rule Set (R 420.11). _____ (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 Rule 11 in the Marihuana Licenses Rule Set (R 420.11) is fairly stated, in all material respects.

_____
CPA's Signature

_____
Date

_____
Signature of Individual with Authority to Bind the Entity

_____
Individual with Authority to Bind the Entity: Name & Title

_____
CPA's Printed Name

_____
CPA's License No.

_____
Date