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APPENDIX B TO SUBPART B OF PART 1744—CERTIFICATION OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT REGARDING NOTES TO BE ISSUED PURSUANT TO 7 CFR 1744.30(C)

I/We, __(Name of Independent Certified Public Accountant)__, hereby certify the following with respect to the note or notes (the "private lender notes") to be issued by ___(Name of Borrower)___ ("the borrower") on or about __(Date private lender notes are to be Signed)__, evidencing a total loan principal of _____ dollars:

(a) The borrower has achieved a TIER of not less than 1.5 and a DSC of not less than 1.25 for each of the borrower's 2 fiscal years immediately preceding the issuance of the private lender notes. The TIER and DSC ratios achieved are as follows:

Year	TIER	DSC
____	____	____
____	____	____

(b) The borrower's equity percentage, as of the most recent fiscal year-end, was not less than 25 percent:

Year	Total Equity
____	_____

_____ _____
Signed Date

Name and address of CPA Firm:

All terms not defined herein shall have the meaning set forth in 7 CFR 1744, Subpart B.

[66 FR 41763, Aug. 9, 2001]