SAMPLE CPA INDEPENDENCE LETTER

(INDEPENDENT AUDITORS' LETTERHEAD)

Date: No earlier than the audit report date

FORVIS

Attention: David-Paul Weekley

1829 Eastchester Drive High Point, NC 27265

RE: Operating Entity: Insert Name of Operating Entity(ies)

Investor Limited Partnership: Insert Legal Name of Investor Limited Partnership **

To FORVIS:

We have audited and reported on the financial statements of the above Operating Entity(ies) in which the above Investor Limited Partnership is an investor for the year ending (Insert Year end Month, Day, Year) and have issued our report(s) thereon. In connection therewith, we represent the following:

- 1. That we are aware that the financial statements of the above Operating Entity(ies) which we have audited will be included in the financial statements on which you will report, and that our report thereon will be referred to in your report.
- 2. With respect to the above Operating Entity(ies) and Investor Limited Partnership, we are independent under the requirements of the American Institute of Certified Public Accountants for the period covered by our audit reports and thereafter to the date of our audit report.
- We are familiar with the generally accepted accounting principles and with the generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants and have conducted our audits and have reported in accordance with those standards.
- 4. We carry professional liability insurance coverage.

Very truly yours,

(CPA signature)

^{**-} If there is more than one Investor Limited Partnership, please include all names.