



**Education Savings Account Program
Statement by a Certified Public Accountant**

Pursuant to Tennessee Rules of the State Board of Education Chapter 0520-01-16
(revised 07/2022)

To Whom It May Concern,

I, _____, a certified public accountant, certify that based on my knowledge of the school's financial data and operations, it is reasonable to believe that _____, a private school, is able to continue as a going concern for the July 1, 20____, through June 30, 20____, school year and has the ability to pay \$_____ which equals or exceeds an aggregate amount equal to the maximum number of students enrolled in the ESA Program that the school has the capacity to enroll.

This information has been confirmed with the above-mentioned client. Whilst I believe the information to be true to the best of my knowledge, I accept no liability regarding the accuracy of this information, or any loss incurred by any person or company who relies upon the information in this letter.

If you need further information, please contact me.

Sincerely,

[Signature]

Certified Public Accountant

Certified Public Accountant Information	
CPA Name	
CPA License Number	
CPA License Expiration Date	
Company Name	
Street Address	
City, State Zip Code	
Phone number	
Email Address	

State of _____

County of _____

Personally appeared before me, a Notary Public in and for the above-referenced state and county, the undersigned _____, with whom I am acquainted, and made oath the s/he is the _____ of _____, that s/he is duly authorized to execute the foregoing CPA statement in that capacity, and that s/he executed the same.

Witness my hand and seal this ____ day of _____, 20____.

Signature of Notary

My commission expires: