

FINANCIAL REVIEW CERTIFICATION
ATTACHMENT B

We have conducted a review of the records of the applicant's grain business for the fiscal year ending _____ in accordance with generally accepted standards. In our opinion the net worth of

_____,
(company)

calculated on a basis consistent with generally accepted accounting principles is

\$ _____.

Furthermore, we attest to our independence from the applicant,

_____,
(company)

as defined in the American Institute of Certified Public Accountants' Code of Professional Ethics.

SIGNATURE

NAME OF FIRM

CPA NUMBER

DATE