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