

Date: \_\_\_\_\_

Ms. Jessica Sanchez  
Capital Division Chief  
Bureau of Accountancy  
Office of the Comptroller  
One Centre Street– Room 200 South  
New York, NY10007

This memo is to certify that we have conducted necessary tests of impairment in conformance with Comptroller’s Directive 30 and GASB Statement No. 42. As a result of observation conducted by \_\_\_\_\_ and performed on \_\_\_\_\_, there was physical damage to the capital assets in question due to the following conditions: \_\_\_\_\_ . Additional supporting documentation remains within our internal files as justification for the impairment and is available upon request. Please contact \_\_\_\_\_ for further information.

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Agency Name: \_\_\_\_\_

Cordially,

\_\_\_\_\_  
Signature

\*Should be signed by the Fiscal Officer/Engineer/Capital Asset Director