

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