

**ATTESTATION OF FINANCIAL STATEMENT FOR AN APPLICANT  
THAT HAS NOT HAD SUFFICIENT OPERATING HISTORY TO  
HAVE AUDITED FINANCIAL STATEMENTS BASED ON AT  
LEAST TWELVE MONTHS OF OPERATING HISTORY**

The Financial Statement is prepared pursuant to generally accepted accounting principles by an independent certified public accountant licensed to do business in the state.

This is the applicant's most recent financial statement,

I have reviewed the financial statement within six months of the registration,

The applicant is not delinquent in the payment of state or federal taxes, and

The applicant meets the financial capacity requirements of this Section 31-221a *et seq.* of the Connecticut General Statutes.

The undersigned does hereby attest to the accuracy and completeness of the financial statements submitted herein and attached hereto by \_\_\_\_\_ (applicant) as part of the application process for registration as a Professional Employer Organization.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2009.

\_\_\_\_\_  
Certified Public Accountant