



**Individualized Education Account Program  
Statement by a Certified Public Accountant**

Pursuant to Tennessee Rules of the State Board of Education Chapter 0520-01-11  
(effective 12/01/2016, revised 03/2022)

To Whom It May Concern,

I, \_\_\_\_\_, a certified public accountant, certify that based on my knowledge of the school's financial data and operations, it is reasonable to believe that \_\_\_\_\_, a private school, is able to continue as a going concern for the July 1, 20\_\_\_\_, through June 30, 20\_\_\_\_, school year and has the ability to pay \$\_\_\_\_\_ which equals or exceeds an aggregate amount equal to the maximum number of students enrolled in the IEA Program that the school has the capacity to enroll (identified in the school's application) multiplied by \$\_\_\_\_\_.

This information has been confirmed via independent inquiries with the above-mentioned client. Whilst I believe the information to be true to the best of my knowledge, I accept no liability regarding the accuracy of this information, or any loss incurred by any person or company who relies upon the information in this letter.

If you need further information, please contact me.

Sincerely,

*[Signature]*

Certified Public Accountant

**Certified Public Accountant Information**

**CPA Name** \_\_\_\_\_

**CPA License Number** \_\_\_\_\_

**CPA License Expiration Date** \_\_\_\_\_

**Company Name** \_\_\_\_\_

**Street Address** \_\_\_\_\_

**City, State Zip Code** \_\_\_\_\_

**Phone Number** (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

**Email Address** \_\_\_\_\_

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State of \_\_\_\_\_

County of \_\_\_\_\_

Personally appeared before me, a Notary Public in and for the above-referenced state and county, the undersigned \_\_\_\_\_, with whom I am acquainted, and made oath the s/he is the \_\_\_\_\_ of \_\_\_\_\_, that s/he is duly authorized to execute the foregoing CPA statement in that capacity, and that s/he executed the same.

Witness my hand and seal this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Signature of Notary

My commission expires: