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Appendix I - The Independent Auditor's Report & Reporting on Supplemental Information

Generally Accepted Accounting Principles and Generally Accepted Auditing Standards

The following is a sample of an Independent Auditor's Report when the audit was conducted in accordance with auditing standards generally accepted in the United States of America and the financial statements were prepared in accordance with accounting principles generally accepted in the United States of America. This type of Independent Auditor's Report would be typical for developments that are not receiving federal subsidies. On November 28, 2017 the Audit Standards Board of the AICPA issued an Exposure Draft of a Proposed Statement of Auditing Standards: Forming an Opinion and Reporting on Financial Statements that may become effective in 2019.

Sample 1

Independent Auditor's Report

To the Partners of
Liberty Square Associates
(a Limited Partnership)
Boston, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of Liberty Square Associates (a Limited Partnership), which comprise the balance sheet as of December 31, 2018, and the related statements of income (loss), changes in partners' capital (deficiency), and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Partnership's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Partnership's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the

appropriateness of accounting policies used and the reasonableness of the significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Liberty Square Associates as of December 31, 2018, and the results of its operations, changes in partners' capital (deficiency), and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Allen & Brown
Certified Public Accountants

Boston, Massachusetts
March 31, 2019

Generally Accepted Accounting Principles and Government Auditing Standards

When providing an opinion or a disclaimer on financial statements, the Yellow Book requires that auditors specifically reference Government Auditing Standards and that they should also report on internal control over financial reporting and on compliance with provisions of laws, regulations, contracts, or grant agreements that have a material effect on the financial statements.

The following is an Independent Auditor's Report for a development that prepared their financial statements in conformity with accounting principles generally accepted in the United States of America, and the audit was conducted in accordance with generally accepted government auditing standards. This report is Example A in the March 2013 Chapter 2 update of the HUD audit guide.

Sample 2 **Independent Auditor's Report**

To the Partners of
Park Square Associates
(a Limited Partnership)
Boston, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of Park Square Associates (a Limited Partnership), which comprise the balance sheet as of December 31, 2018, and the related statements of income (loss), changes in partners' capital (deficiency), and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Partnership's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Partnership's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the

appropriateness of accounting policies used and the reasonableness of the significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Park Square Associates as of December 31, 2018, and the results of its operations, changes in partners' capital (deficiency), and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 31, 2019, on our consideration of Park Square Associates' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Park Square Associates' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Park Square Associates internal control over financial reporting and compliance.

Burr & Chittenden
Certified Public Accountants

Boston, Massachusetts
March 31, 2019

Income Tax Basis of Accounting and Generally Accepted Auditing Standards

The following Independent Auditor's Report would be sufficient if the audit was conducted in accordance with auditing standards generally accepted in the United States of America, utilized the income-tax basis of accounting and forms prescribed by MassHousing, and incorporated the Report on Supplementary Information.

Sample 3 Independent Auditor's Report

To the Partners of
Copley Place Associates
(a Limited Partnership)
Boston, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of Copley Place Associates (a Limited Partnership), which comprise the statements of assets, liabilities, partners' capital (deficiency) [MHFA Form F.C.-3A & F.C.-3B] as of December 31, 2018, and the related statements of revenue and expenses [MHFA Form F.C.-2A & F.C.-2B], changes in partners' capital (deficiency) [MHFA Form F.C.-3C], and cash flows [MHFA F.C.-4A, F.C.-4B & F.C.-4C], all prepared on an income tax basis for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting used for income tax purposes; this includes determining that the income tax basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Partnership's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Partnership's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and partners' capital (deficiency) of Copley Place Associates as of December 31, 2018 and its revenue and expenses, changes in partners' capital (deficiency), and its cash flows for the year then ended in accordance with the basis of accounting that the Partnership uses for income tax purposes as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the basis of accounting the Partnership uses for income tax purposes, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information shown on pages xx through xy is presented for purposes of additional analysis, and to comply with the reporting requirements of the MassHousing and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

Elbridge & Franklin
Certified Public Accountants

Boston, Massachusetts
March 31, 2019

Note: The differences between accounting principles generally accepted in the United States of America and the basis of accounting used for federal income taxes must be explained in Note 1. Please note that FASB ASU 2015-03 does not apply to financial statements prepared on the basis of accounting used for federal income taxes. As a result, there are no changes in the presentation of debt issuance costs and the related amortization.

Report on Supplementary Information

The following is a Report on Supplementary Information when the Auditor decided not to incorporate this report into the Independent Auditor's Report, but rather present it as a standalone report.

Sample 4

Independent Auditor's Report on Supplementary Information

To the Partners of
Wintucket Cove Associates
(a Limited Partnership)
Edgartown, Massachusetts

We have audited the financial statements of Wintucket Cove Associates as of and for the year ended December 31, 2018, and our report thereon dated March 31, 2019, which appears on page 1, expressed an unmodified opinion on those financial statements [Include if applicable, "and included an emphasis of matter paragraph which referred to the Partnership's (indicate the subject matter of the emphasis of matter paragraph)"]. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information contained on pages xx through xy is presented for purposes of additional analysis, and to comply with the reporting requirements of the MassHousing and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

Attachi & Brown
Certified Public Accountants

Boston, Massachusetts
March 31, 2019

Appendix II - Reporting on Compliance with Laws, Regulations, Contracts and Grant Agreements in accordance with Government Auditing Standards

No Significant Deficiencies or Material Weaknesses Noted

The following is an example of an auditor's report in which there is an unmodified opinion on compliance, no significant deficiencies or material weaknesses were noted, and the auditor applies SAS#115 (AU-C Section 265) and SAS#117 (AU-C Section 935). This report is not illustrated in the March 2013 update of the HUD Audit Guide. However, Example C-1 in the March 2013 update of the HUD Audit Guide illustrates a Sample Report when Significant Deficiencies in Internal Control over Compliance were identified; and Example C-2 illustrates a Sample Report when Material Weaknesses and Significant Deficiencies in internal control over Compliance were identified.

Sample 1
Independent Auditor's Report on Internal Control
Over Financial Reporting and on Compliance and Other Matters Based on an
Audit of the Financial Statements Performed in Accordance with
Government Auditing Standards

To the Partners of
Devonshire Place Associates
(a Limited Partnership)
Boston, Massachusetts

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of Devonshire Place Associates (a Limited Partnership), which comprise the balance sheet as of December 31, 2018, and the related statements of income (loss), changes in partners' capital (deficiency), and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 31, 2019 [Include if applicable, "which included an emphasis of matter paragraph as indicated on Page X"].

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Devonshire Place Associates' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Devonshire Place Associates' internal control. Accordingly, we do not express an opinion on the effectiveness of Devonshire Place Associates' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of Devonshire Place Associates' financial statements will not be prevented or detected and corrected on a

timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit the attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Devonshire Place Associates' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Devonshire Place Associates' internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Devonshire Place Associates' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Liggett & Myers
Certified Public Accountants

Boston, Massachusetts
March 31, 2019

Material Instances of Noncompliance but No Significant Deficiencies and No Material Weaknesses

The following is an example of an auditor's report on compliance, when the auditor's procedures disclosed material instances of noncompliance but no significant deficiencies and no material weaknesses. Also reference AU-C Section 700, 705 and 706. This report is not illustrated in the March 2013 update. However, Example B-1 in the March 2013 update of the HUD Audit Guide illustrates a Sample Report when Material Weaknesses and Significant Deficiencies Identified; and Reportable Instances of Noncompliance and Other Matters Identified.

Noncompliance is a failure to follow requirements, or violations of prohibitions, contained in statutes, regulations, contracts, or grant agreements that cause the auditor to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the financial statements. When the auditor's procedures disclose instances of noncompliance, the auditor should modify the report.

Sample 2

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards

To the Partners of
State Street Associates
(a Limited Partnership)
Boston, Massachusetts

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of State Street Associates (a Limited Partnership), which comprise the balance sheet as of December 31, 2018, and the related statements of income (loss), partners' capital (deficiency), and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 31, 2019 [Include if applicable, “, which included an emphasis of matter paragraph as indicated on Page X”].

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered State Street Associates' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of State Street Associates' internal control. Accordingly, we do not express an opinion on the effectiveness of State Street Associates' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of State Street Associates' financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit the attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether State Street Associates' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings, questioned costs and recommendations as items [List finding reference numbers, for example, 2018-1 and 2018-2].

State Street Associates' Response to Findings

State Street Associates' response to the findings identified in our audit is described in the accompanying schedule of findings, questioned costs and recommendations. State Street Associates' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of State Street Associates' internal control or compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering State Street Associates' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Phillip & Morris
Certified Public Accountants

Boston, Massachusetts
March 31, 2019

Section 13A and SHARP

As with the above reports, the following is an example of an Independent Auditor's report on Internal Control Related Matters Identified in a Financial Statement Audit for a development that does not receive subsidy from the Federal Government but rather from the State of Massachusetts.

Sample 3

Independent Auditor's Report on Internal Control Related Matters Identified in a Financial Statement Audit

To the Partners of
Milk Street Associates
(a Limited Partnership)
Boston, Massachusetts

In planning and performing our audit of the financial statements of Milk Street Associates (a Limited Partnership) as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered Milk Street Associates' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Partnership's internal control. Accordingly, we do not express an opinion on the effectiveness of the Partnership's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Partnership's financial statements will not be prevented or detected and corrected on a timely basis. We consider the following deficiencies in the Partnership's internal control to be material weaknesses:

[Describe the material weaknesses identified during the audit, including an explanation of their potential effects.]

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the Partnership's internal control to be significant deficiencies:

[Describe the significant deficiencies identified during the audit, including an explanation of their potential effects.]

[Include if management's response is included in the same document containing the auditor's communication]. Milk Street Associates' written response to the significant deficiencies and material weaknesses identified in our audit has not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of the general partners, management, others within the Partnership, and MassHousing, and is not intended to be and should not be used by anyone other than these specified parties.

Brown & Williamson
Certified Public Accountants

Boston, Massachusetts
March 31, 2019

Appendix III - Reporting on Compliance with Applicable HUD Regulations

The following reflect the latest requirements which include the AICPA’s new Clarity Auditing Standards (through SAS # 133), the provisions of the 2011 Revision to Government Auditing Standards, and the latest Revisions to the Consolidated Audit Guide for Audits of HUD Programs. This report is Example C in the March 2013 update of Chapter 2 of the HUD Audit Guide.

The first part of this report provides an opinion that the entity complied, in all material respects, with the specific requirements that could have a direct and material effect on each major HUD-assisted program and the second part of this report discusses internal control over compliance. The first paragraph identifies the specific program requirements. The auditor will list only those compliance requirements that were determined to be applicable and, therefore, subject to audit.

An Unmodified Opinion on Compliance, No Significant Deficiencies, or Material Weaknesses Noted

Sample 1

Independent Auditor's Report on Compliance for Each Major HUD Program and on Internal Control over Compliance Required by the Consolidated Audit Guide for Audits of HUD Programs

To the Partners of
Devonshire Place Associates
(a Limited Partnership)
Boston, Massachusetts

Report on Compliance for Each Major HUD Program

We have audited Devonshire Place Associates’ (the “Partnership”) compliance with the compliance requirements described in the Consolidated Audit Guide for Audits of HUD Programs (the Guide) that could have a direct and material effect on each of Devonshire Place Associates’ major U.S Department of Housing and Urban Development (HUD) programs for the year ended December 31, 2018. Devonshire Place Associates’ major HUD programs and the related direct and material compliance requirements are as follows:

Name of Major HUD Programs	Direct and Material Compliance Requirements
[Insert the name of the major HUD Program]	<p>Include only those specific requirements that are applicable to the Project’s major HUD program (Chapter 3 of the Guide):</p> <p>Federal financial reports, mortgage status, replacement reserve, residual receipts, distributions to owners, equity skimming, cash receipts, cash disbursements, tenant application, eligibility, and recertification, units leased to extremely low-income families, security deposits, management functions, unauthorized change of</p>

	ownership/acquisition of liabilities, unauthorized loans of project funds, excess income, leased nursing homes, mark-to-market program (M2M), and Section 236 decoupling projects.
[Insert the name of the major HUD Program]	[List the direct and material compliance requirements tested.]

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its HUD programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Devonshire Place Associates' major HUD programs based on our audit of the compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the Guide. Those standards and the Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a major HUD program occurred. An audit includes examining, on a test basis, evidence about Devonshire Place Associates' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major HUD program. However, our audit does not provide a legal determination of Devonshire Place Associates' compliance.

Opinion on Each Major HUD Program

In our opinion, Devonshire Place Associates complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major HUD programs for the year ended December 31, 2018.

Other Matters [Delete header and paragraph if not applicable]

We noted certain matters that we are required to report to management of Devonshire Place Associates in a separate written communication. These matters are described in our management letter dated March 31, 2019.

Report on Internal Control over Compliance

Management of Devonshire Place Associates is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered Devonshire Place Associates' internal control over

compliance with the requirements that could have a direct and material effect on each major HUD program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major HUD program and to test and report on internal control over compliance in accordance with the Guide, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Devonshire Place Associates' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a compliance requirement of a HUD program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement of a HUD program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a compliance requirement of a HUD program that is less severe than a material weakness in internal control over compliance, yet important enough to merit the attention of those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose.

Liggett & Myers
Certified Public Accountants

Boston, Massachusetts
March 31, 2019

An Unmodified Opinion on Compliance, No Significant Deficiencies, but Material Weaknesses were Noted

When the auditor has noted material weaknesses and other significant deficiencies in a financial statement audit, the auditor's report on the internal control must be expanded. The following is an example of an auditor's report in which there is an unmodified opinion on compliance, no significant deficiencies, but material weaknesses were noted. This report is not illustrated in the March 2013 update. However, Example C-1 in the March 2013 update illustrates a Sample Report when Significant Deficiencies in Internal Control over Compliance were identified; and Example C-2 illustrates a Sample Report when Material Weaknesses and Significant Deficiencies over Compliance were identified.

Sample 2

Independent Auditor's Report on Compliance for Each Major HUD Program and on Internal Control over Compliance Required by the Consolidated Audit Guide for Audits of HUD Programs

To the Partners of
State Street Associates
(a Limited Partnership)
Boston, Massachusetts

Report on Compliance for Each Major HUD Program

We have audited State Street Associates' (the "Partnership") compliance with the compliance requirements described in the Consolidated Audit Guide for Audits of HUD Programs (the Guide) that could have a direct and material effect on each of State Street Associates' major U.S Department of Housing and Urban Development (HUD) programs for the year ended December 31, 2018. State Street Associates' major HUD programs and the related direct and material compliance requirements as follows:

Name of Major HUD Programs	Direct and Material Compliance Requirements
Section 8 Housing Assistance Payment Program	Include only those specific requirements that are applicable to the Project's major HUD program (Chapter 3 of the Guide)
Mortgage Insurance under Section 542(c) of the National Housing Act	[List the direct and material compliance requirements tested.]

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its HUD programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of State Street Associates' major HUD programs based on our audit of the compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the Guide. Those standards and the Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a major HUD program occurred. An audit includes examining, on a test basis, evidence about State Street Associates' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major program. However, our audit does not provide a legal determination of State Street Associates' compliance.

Opinion on Each Major HUD Program

In our opinion, State Street Associates complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major HUD programs for the year ended December 31, 2018.

Other Matters [Delete header and paragraph if not applicable]

We noted certain matters that we are required to report to management of Devonshire Place Associates in a separate written communication. These matters are described in our management letter dated March 31, 2019.

Report on Internal Control over Compliance

Management of State Street Associates is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered State Street Associates internal control over compliance with the requirements that could have a direct and material effect on each major HUD program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major HUD program and to test and report on internal control over compliance in accordance with the Guide, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of State Street Associates' internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a compliance requirement of a HUD program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement of a HUD program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a compliance requirement of a HUD program that is less severe than a material weakness in internal control over compliance, yet important enough to merit the attention of those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings, questioned costs, and recommendations as items [List finding reference numbers, for example 2018-1 and 2018-2] to be material weaknesses.

State Street Associates' response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings, questioned costs, and recommendations. State Street Associates' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose.

Liggett & Myers
Certified Public Accountants

Boston, Massachusetts
March 31, 2019

Appendix IV - Compliance with the Regulatory and Management Agreements

Over the past few years, the Regulatory Agreement and the Management Agreement have been updated. For those developments that have the original form of the Regulatory Agreement and have complied with both the original Management and Regulatory Agreements, the following is an example of an Independent Auditor's Report on Compliance with the Regulatory and Management Agreements [See also AU-C Section 806 - Reporting on Compliance with Aspects of Contractual Agreements or Regulatory Requirements in Connection with Audited Financial Statements].

Report on Pre-2000 MassHousing Form of the Management and Regulatory Agreements

Sample 1

Independent Auditor's Report on Compliance with the Regulatory and Management Agreements

To the Partners of
Copley Place Associates
(a Limited Partnership)
Boston, Massachusetts

We have audited, in accordance with auditing standards generally accepted in the United States of America [and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States], the financial statements of Copley Place Associates (a Limited Partnership), which comprise the balance sheet as of December 31, 2018, and the related statements of income (loss), partners' capital (deficiency), and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 31, 2019[Include if applicable, “, which included an emphasis of matter paragraph as indicated on Page X”].

In connection with our audit, [Include if applicable, “except as described in the accompanying schedule of findings, questioned costs, and recommendations as item 2018-1,] nothing came to our attention that caused us to believe that the Partnership failed to comply with the terms, covenants, provisions or conditions of Section 6, 7, 8a, 8b, 8c, 9, 11a through 11j and 16, inclusive, of the Regulatory Agreement dated October 1, 1980, as last amended on July 1, 1981, with MassHousing, and Sections 5i, 6, 16, 20d, 20e, 20f, and 21, inclusive, of the Management Agreement dated July 1, 1981, as last amended on September 1, 1982, with Brewster Management Company, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the Partnership's noncompliance with the above referenced terms, covenants, provisions, or conditions of the Regulatory Agreement and Management Agreement insofar as they relate to accounting matters.

This report is intended solely for the information and use of the general partners, management, others within the Partnership, and MassHousing, and is not intended to be and should not be used by anyone other than these specified parties.

[The purpose of this report is solely to describe the scope of our audit procedures to test Copley Place Associates' compliance with the terms, covenants, provisions or conditions of the aforementioned Sections of the Regulatory and Management Agreements referred to above, and the results of that testing, and not to provide an opinion on Copley Place Associates' compliance with those terms, covenants,

provisions or conditions. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Copley Place Associates' compliance with the terms, covenants, provisions or conditions of the aforementioned Sections of the Regulatory and Management Agreements referred to above. Accordingly, this communication is not suitable for any other purposes.]^

Eldridge & Franklin
Certified Public Accountants

Boston, Massachusetts
March 31, 2019

^ This alert paragraph on the report's restricted use should be used instead of the immediately preceding restricted use alert paragraph when the audit of the financial statements has been performed in accordance with Government Auditing Standards.

For those developments that have the newer form of the Regulatory Agreement, the sections to be examined are different. The following is an example of an Independent Auditor's Report on Compliance with the Regulatory and Management where the development has complied with both the new forms of the Management and Regulatory Agreements.

Report on Post-2000 MassHousing Form of the Management and Regulatory Agreements

Sample 2

Independent Auditor's Report on Compliance with the Regulatory and Management Agreements

To the Partners of
Berkley Place Associates
(a Limited Partnership)
Boston, Massachusetts

We have audited, in accordance with auditing standards generally accepted in the United States of America [and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States], the financial statements of Berkley Place Associates (a Limited Partnership), which comprise the balance sheet as of December 31, 2018, and the related statements of income (loss), partners' capital (deficiency), and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 31, 2019 [Include if applicable, “, which included an emphasis of matter paragraph as indicated on Page X”].

In connection with our audit, [Include if applicable, “except as described in the accompanying schedule of findings, questioned costs, and recommendations as item 2018-1,] nothing came to our attention that caused us to believe that the Partnership failed to comply with the terms, covenants, provisions or conditions of Section 6a, 7a through 7g, 8, 11a through 11c, and 13, inclusive, of the Regulatory Agreement dated February 27, 2003, with MassHousing, and Sections 7, 8.1, 8.2, 9.1, 12.4, 12.5, and 12.6, inclusive, of the Management Agreement dated February 7, 2003, with Bay State Management Company, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the Partnership's noncompliance with the above referenced terms, covenants, provisions, or conditions of the Regulatory Agreement and Management Agreement insofar as they relate to accounting matters.

This report is intended solely for the information and use of the general partners, management, others within the Partnership, and MassHousing, and is not intended to be and should not be used by anyone other than these specified parties.

[The purpose of this report is solely to describe the scope of our audit procedures to test Copley Place Associates' compliance with the terms, covenants, provisions or conditions of the aforementioned Sections of the Regulatory and Management Agreements referred to above, and the results of that testing, and not to provide an opinion on Berkley Place Associates' compliance with those terms, covenants, provisions or conditions. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Berkley Place Associates' compliance with the terms, covenants, provisions or conditions of the aforementioned Sections of the Regulatory and Management Agreements referred to above. Accordingly, this communication is not suitable for any other purposes.] ^

Griffin & Howe
Certified Public Accountants

Boston, Massachusetts
March 31, 2019

^ This alert paragraph on the report's restricted use should be used instead of the immediately preceding restricted use alert paragraph when the audit of the financial statements has been performed in accordance with Government Auditing Standards.

Appendix V: Distribution Request Documentation

Developments requesting a Partnership Distribution must provide a letter to the Agency certifying the five (5) items outlined in the MHFA Owner's Equity Distribution Policy. The following is an example of the distribution request letter that that should be submitted by a development that is permitted to take distributions annually.

Sample 1
ANNUAL DISTRIBUTION REQUEST LETTER

April 1, 2019

Mr./Ms.
Asset Manager
MassHousing
One Beacon Street
Boston, Massachusetts 02108

RE: Beacon Hill Tower
MHFA# 80-007-R

Dear Mr./Ms. _____:

On behalf of Beacon Hill Tower Limited Partnership, we are requesting MassHousing's approval to distribute \$1,000,000 of the 2018 surplus cash to the partners. To the best of my knowledge, Beacon Hill Tower:

1. Has Funds Available for Distribution and that no obligations are more than 30 days past due;
2. Has no default, for which notice has been issued, under the Contract Document;
3. Has not failed to comply with the Agency's reasonable requirements for proper maintenance of the project;
4. Has no outstanding liens or security interest on the Project's assets other than the Mortgage, unless provided for, to the Agency's reasonable satisfaction, by insurance, reserve or in a similar manner, and
5. The funds allocated for distribution were not derived from borrowed funds or from the sale of capital assets, except with the prior written authorization of the Agency.

For Beacon Hill Tower Limited Partnership

BY: ----- General Partner
J. R. Ewing, III
One Louisburg Square
Boston, Massachusetts 021xx

The following is an example of the Distribution Request Letter that that should be submitted by a development that is permitted under their Regulatory Agreement to take distributions quarterly.

Sample 2
QUARTERLY DISTRIBUTION REQUEST LETTER

[BORROWER LETTERHEAD]

Date:

Mr. /Ms. _____, Asset Manager
Massachusetts Housing Finance Agency
One Beacon Street
Boston, Massachusetts 02108

Re: Borrower: _____
Development: _____, MA
MHFA No.: _____
Request for Quarterly Distribution

Dear Mr. /Ms. _____:

The Borrower and the Massachusetts Housing Finance Agency (“MassHousing”) have entered into a Regulatory Agreement dated as of _____, 201_ (the “Regulatory Agreement”) in connection with MassHousing’s mortgage financing for the Development. Capitalized terms not otherwise defined in this letter shall have the meaning set forth in the Regulatory Agreement.

In accordance with the terms of the Regulatory Agreement, the Borrower is requesting MassHousing’s approval to distribute to the Borrower \$ _____ of the 20__ surplus Development Revenues for the fiscal quarter ending __/__/20__.

In connection with such request, the Borrower certifies to MassHousing, as of the date hereof:

6. For the 20__ fiscal year, distributions in the total amount of \$ _____ have been paid to date. *[If request is for a fourth/final quarterly distribution, add: Based on the audited financial statements being submitted to MassHousing for such fiscal year, the total amount of permitted distributions for such fiscal year allowed under the Regulatory Agreement is \$ _____.]*
7. Development Revenues have been applied as required under Section 6 of the Regulatory Agreement and the net balance of the Development Revenues for the fiscal year, after such application and any distribution(s) previously made for the fiscal year, is equal to or exceeds the quarterly distribution amount specified above.
8. All currently payable amounts as identified in Section 6(c) of the Regulatory Agreement have been paid and the Development has no outstanding obligations more than thirty (30) days past due *[If request is for a fourth/final quarterly distribution, add: as evidenced by the attached*

certificate provided by an independent accountant indicating that no such obligations are more than thirty (30) days past due].

9. No default has occurred and is continuing under any Contract Document, and no event has occurred that, with the passage of time and/or the giving of notice, would become a default under any Contract Document.
10. There has been no been failure to comply with any MassHousing notice regarding any reasonable requirement for proper maintenance of the Development.
11. There is no lien or security interest on the Development assets outstanding against all or any part of the Mortgaged Property (other than a lien securing the Mortgage Debt under the Contract Documents and any other lien(s) expressly permitted under the Contract Documents).
12. The funds allocated for distribution were not derived from borrowed funds or from the sale of capital assets, except with the prior written authorization of MassHousing.
13. *[If request is for a fourth/final quarterly distribution, add:* The Excess Equity Account established pursuant to Section 7(f) of the Regulatory Agreement (i.e., funds available as distributions but not permitted to be distributed under the Regulatory Agreement for preceding fiscal years) has a current balance of \$ _____. Based on the audited financial statements being submitted to MassHousing for the 20__ fiscal year, [no funds will be deposited into the Excess Equity Account for such fiscal year // funds in the amount of \$ _____ will be deposited into the Excess Equity Account for such fiscal year] and [no funds // funds in the amount of \$ _____] will be released and applied to pay, without interest, available distributions for prior fiscal years, in accordance with Section 7 of the Regulatory Agreement.

In connection with this request, the following schedules for the period referenced above are attached:

- Form F.C.-1: Statement of Funds Flow Available for Equity
- Form F.C.-5: Statement of Funds Available for Distribution

Please indicate MassHousing's approval by signing and returning the acknowledgement copy of this letter.

BORROWER:
[Borrower Name]

By: _____
Name:
Title:

Compliance with Section 7(a) and 8(a) of the MassHousing Regulatory Agreement

To comply with the Regulatory Agreement [See Section 7(a) and 8(a)], the following letter, based upon an Agreed-Upon Procedure Engagement, may be submitted by the auditor to the owner and included in the documentation submitted to MassHousing with the distribution request. The following is a sample of this letter from your auditor.

Owner that requests Distribution may suggest an alternative way to satisfy the requirements of the above referenced section of the Regulatory Agreement. Each request will be considered by Rental Management staff on a case-by-case basis.

Sample 3

Independent Accountant’s Report on Applying Agreed-Upon Procedures

To the Partners of Beacon Hill Tower Limited Partnership (“Partnership”)
and
Massachusetts Housing Finance Agency (“MassHousing”) (“Agency”)

Re: Beacon Hill Tower (“Development Project”)

We have performed the procedures enumerated below with respect to the accounting records of the Development Project and the Partnership and the other documents furnished to us by the Partnership as stated below, pertaining to the requirements of Section 7 subparagraph (a)(ii) of the Regulatory Agreement, dated December 10, 2010, between the Partnership and MassHousing (the “Regulatory Agreement”) as of December 31, 2018. These procedures, which were specified and agreed to by the General Partner of the Partnership and were deemed by the General Partner to be in accordance with the Agency’s requirements with respect to its *2018 Audited Financial Statement Requirements Guide*, dated January 24, 2019, were performed solely to assist you in evaluating whether the Partnership has met the requirements of Section 7 subparagraph (a)(ii) of the Regulatory Agreement as of December 31, 2018. The General Partner is responsible for meeting the requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The information used to conduct our procedures was provided to us by the Partnership and management agent (hereafter, Management).

Section 7 subparagraph (a)(ii) provides for certain requirements to be met for Distributions, as defined, to be made by the Development Project.

To perform the following procedures, we obtained the Regulatory Agreement and inspected the pertinent portions of the agreement to obtain the requirements to be met for Distributions to be made by the Development Project.

The procedures we performed and our findings are as follows:

1. We obtained the MassHousing mortgage activity statement (the “activity statement”) for the month of January 2019. We compared the mortgage payment and mortgage escrow and replacement reserve deposits, due January 1, 2019, from the activity statement to the Partnership’s general ledger, the MassHousing Regulatory Agreement, and mortgage loan and related loan documents.

We found no exceptions as a result of the procedures performed.

2. We compared the payments made from operating funds by the Partnership, in January 2019, on operating expense loans for Development Project expenses which are payable to the partners and/or their affiliates to the bank statements and the approval letter [or other documentation - specify] from MassHousing for repayment of such loans.

We found no exceptions as a result of the procedures performed.

3. We obtained the Partnership's detail aged accounts payable listing as of December 31, 2018. We recalculated the aging per the aged accounts payable listing based on the invoice date and service period or delivery date for each payable on the listing. We selected a judgmental sample of 50% of the dollar amounts of payables in the 0 - 30 days category on the detail aged accounts payable listing and obtained the invoices [or other supporting documentation - specify] for those payables. We compared the invoice date and service period or delivery date from the invoice [or other supporting documentation - specify] to the information included on the detail aged accounts payable listing.

We found no exceptions as a result of the procedures performed.

4. We obtained a detail listing of the Partnership's accrued expenses, related invoices [or other supporting documentation - specify], and management's accrual calculations as of December 31, 2018. We recalculated management's accrual calculations. We inspected each invoice [or other supporting documentation - specify] for the following information: type of cost incurred, business purpose, period to which the cost relates, and payment terms. Using this information, we calculated a payment due date for each accrued expense. We compared the calculated due date to the threshold due date established by MassHousing of not greater than 30 days at December 31, 2018.

We found no exceptions as a result of the procedures performed.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, that the Partnership met the requirements of Section 7 subparagraph (a)(ii) of the Regulatory Agreement as of December 31, 2018. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the General Partner of the Partnership and MassHousing and is not intended to be and should not be used by anyone other than these specified parties.

Attachi & Brown
Certified Public Accountants

Boston, Massachusetts
March 31, 2019

Appendix VI: Mortgagor's & General Partner's Certificate

Mortgagor's & General Partner's Certificate

I hereby certify that I have examined the accompanying Financial Statements and Supplemental data of _____ and, to the best of my knowledge and belief, the same is complete and accurate. I also certify that I have made the contributions and guaranteed annual payments contractually required as part of the underwriting of the development.

In addition, I hereby certify that for the fiscal year ended December 31, 2018, there has been no change in the general partners of _____ except for the additions or deletions identified below:

(Signed)	_____	_____
	Managing General Partner	Date

Additions:	_____	_____
	General Partner	Date of Change
	_____	_____
	General Partner	Date of Change
	_____	_____
	General Partner	Date of Change

Deletions:	_____	_____
	General Partner	Date of Change
	_____	_____
	General Partner	Date of Change
	_____	_____
	General Partner	Date of Change