



**Department of  
Housing Preservation  
& Development**

**Office of Development,  
Division of Tax Credits & Incentives  
100 Gold Street, Room 8-C09  
New York, N.Y. 10038**

**Application for Certification of Eligibility for  
Tax Exemption Pursuant to Real Property Tax Law 421-a (16)**

\*\*\*This application **must** be accompanied by a fee in the amount of \$3,000 per dwelling unit. The fee can be paid by a Certified or Bank Check or payment may be sent by wire or automatic clearinghouse (ACH) transfer to the following account of the City of New York: Bank of America account no. 004832041945; for a wire transfer, use routing no. 026009593 or for an ACH transfer, use routing no. 021000322. In order to properly credit your wire or ACH payment, please include the address(es) and BBL(s) or, if applicable, the docket number indicated below in the "comments" or "remarks" field of the transfer.

Capitalized terms not specifically defined herein shall have the meaning set forth in RPTL 421-a (16).

**Application must be filed no later than one (1) year after the Completion Date.**

<p><b>For projects eligible under RPTL 421-a (1-15) electing to comply with and receive benefits under RPTL 421-a (16):</b></p> <ul style="list-style-type: none"> <li>• If applicable, provide existing docket number: TEO _____</li> <li>• Is the project's Commencement Date on or before 12/31/2015? YES <input type="checkbox"/> NO <input type="checkbox"/></li> <li>• Is the project already receiving 421-a benefits? YES <input type="checkbox"/> NO <input type="checkbox"/></li> </ul>	<p><i>For office use only</i></p>
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**Section 1 – Owner Information**

Applicant: \_\_\_\_\_

Full Address: \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_ Email: \_\_\_\_\_

**If the applicant is a corporation, list one officer:**

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

Full Address: \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_ Email: \_\_\_\_\_

**If the applicant is a partnership, list one managing general partner OR**

**If the applicant is a limited liability corporation, list one authorized signatory:**

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

Full Address: \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_ Email: \_\_\_\_\_

**Section 2 – Filing Representative Information**

File Rep Name: \_\_\_\_\_

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

Full Address: \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_ Email: \_\_\_\_\_

**Section 3 – Location Information**

\*\*\*Attach additional sheets as necessary

**Total Buildings:** \_\_\_\_\_ **Total Dwelling units:** \_\_\_\_\_

(minimum 6 units per building)

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Building 1 Address: \_\_\_\_\_

Tenure:  Rental  Coop/Condo Dwelling units: \_\_\_\_\_ Borough: \_\_\_\_\_

Block: \_\_\_\_\_ Current Lot(s): \_\_\_\_\_ Former Lot(s) (if any): \_\_\_\_\_

Commencement Date: \_\_\_\_\_ Completion Date: \_\_\_\_\_ **(submit relevant RP-602 or RP-604)**

Applicable Enhanced Affordability Areas (EAAs):

Brooklyn; or  Manhattan; or  Queens; or  Not in an EAA but electing to comply with EAA requirements.

Building 2 Address: \_\_\_\_\_

Tenure:  Rental  Coop/Condo Dwelling units: \_\_\_\_\_ Borough: \_\_\_\_\_

Block: \_\_\_\_\_ Current Lot(s): \_\_\_\_\_ Former Lot(s) (if any): \_\_\_\_\_

Commencement Date: \_\_\_\_\_ Completion Date: \_\_\_\_\_ **(submit relevant RP-602 or RP-604)**

Applicable Enhanced Affordability Areas (EAAs):

Brooklyn; or  Manhattan; or  Queens; or  Not in an EAA but electing to comply with EAA requirements.

Building 3 Address: \_\_\_\_\_

Tenure:  Rental  Coop/Condo Dwelling units: \_\_\_\_\_ Borough: \_\_\_\_\_

Block: \_\_\_\_\_ Current Lot(s): \_\_\_\_\_ Former Lot(s) (if any): \_\_\_\_\_  
(submit relevant RP-602 or RP-604)

Commencement Date: \_\_\_\_\_ Completion Date: \_\_\_\_\_

Applicable Enhanced Affordability Areas (EAAs):  
 Brooklyn; or  Manhattan; or  Queens; or  Not in an EAA but electing to comply with EAA requirements.

Building 4 Address: \_\_\_\_\_

Tenure:  Rental  Coop/Condo Dwelling units: \_\_\_\_\_ Borough: \_\_\_\_\_

Block: \_\_\_\_\_ Current Lot(s): \_\_\_\_\_ Former Lot(s) (if any): \_\_\_\_\_  
(submit relevant RP-602 or RP-604)

Commencement Date: \_\_\_\_\_ Completion Date: \_\_\_\_\_

Applicable Enhanced Affordability Areas (EAAs):  
 Brooklyn; or  Manhattan; or  Queens; or  Not in an EAA but electing to comply with EAA requirements.

### Section 4 – Affordability Election

Select **one** affordability option below and list affordability levels\*:  
**Note: The Affordability Election is final and cannot be changed after the notice of intent is filed.**

Affordability Option	Basic Options	Units #	Units %
<b>A</b>	<ul style="list-style-type: none"> <li>Rental Project without substantial government assistance (except for tax-exempt bonds and 4% tax credits) 10% of units at or below 40% AMI</li> <li>10% of units at or below 60% AMI</li> <li>5% of units at or below 130% AMI</li> </ul>	_____ _____ _____	_____ _____ _____
<b>B</b>	<ul style="list-style-type: none"> <li>Rental Project</li> <li>10% of units at or below 70% AMI</li> <li>20% of units at or below 130% AMI</li> </ul>	_____ _____	_____ _____
<b>C **</b>	<ul style="list-style-type: none"> <li>Rental Project without substantial government assistance</li> <li>30% of units at or below 130% AMI</li> </ul>	_____	_____
<b>D</b>	<ul style="list-style-type: none"> <li>Homeownership Project of 6 to 35 dwelling units outside of Manhattan</li> <li>Average <u>first post-construction assessed value</u> of all units must be at or below \$65,000 per dwelling unit</li> </ul>	Total AV: \$ _____ Average AV: \$ _____ # Units with AV > \$65,000: _____	

**Enhanced Affordability Areas (EAAs) and Rental Projects outside of the EAA eligible to opt-in must select one of the Options E, F, or G, below:**

<b>E</b>	<ul style="list-style-type: none"> <li>Rental Project with 300 or more dwelling units</li> <li>Constructed without substantial government assistance (except for tax-exempt bonds and 4% tax credits)</li> <li>10% of units at or below 40% AMI</li> <li>10% of units at or below 60% AMI</li> <li>5% of units at or below 120% AMI</li> </ul>	_____ _____ _____	_____ _____ _____
<b>F</b>	<ul style="list-style-type: none"> <li>Rental Project with 300 or more dwelling units</li> <li>10% of units at or below 70% AMI</li> <li>20% of units at or below 130% AMI</li> </ul>	_____ _____	_____ _____
<b>G ***</b>	<ul style="list-style-type: none"> <li>Rental Project with 300 or more dwelling units</li> <li>Constructed without substantial government assistance</li> <li>30% of units at or below 130% AMI</li> </ul>	_____	_____

\* Refer to RPTL 421-a (16) for detailed information on eligibility and terms.  
 \*\* Refer to RPTL 421-a(16)(a)(iv).  
 \*\*\* Refer to RPTL 16(a) (viii).

## Section 5 – Other RPTL 421-a Requirements

(a) Were there any dwelling units on the land three (3) years prior to Commencement Date?	<input type="checkbox"/> YES <input type="checkbox"/> NO
• If YES, # demolished, removed, or reconfigured units: _____	
• If YES, does the new building contain 1 Affordable Housing Unit for each dwelling unit demolished, removed or reconfigured?	<input type="checkbox"/> YES <input type="checkbox"/> NO
(b) Is the Rental Project being constructed with the substantial assistance of government grants, loans, or subsidies?	<input type="checkbox"/> YES <input type="checkbox"/> NO
• If YES, explain below and include a copy of the recorded regulatory agreement, written agreement, etc. _____	
(c) Is the Rental Project or Homeownership Project subject to an Inclusionary Housing Agreement?" If YES, please include a copy of the recorded agreement.	<input type="checkbox"/> YES <input type="checkbox"/> NO
(d) Will this Eligible Multiple Dwelling or any part of this Eligible Multiple Dwelling be receiving tax exemption or tax abatement under any other provision of state or local law?	<input type="checkbox"/> YES <input type="checkbox"/> NO
• If YES, please explain: _____	
(e) Will any part of this Eligible Site be used as a transient hotel, apartment hotel or single room occupancy?	<input type="checkbox"/> YES <input type="checkbox"/> NO
(f) Do all rental dwelling units share the same common entrances and common areas?	<input type="checkbox"/> YES <input type="checkbox"/> NO
(g) Do you understand that Affordable Housing Units cannot be rented to a corporation, partnership, or other entity?	<input type="checkbox"/> YES <input type="checkbox"/> NO
(h) Do you understand that Affordable Housing Units cannot be converted to condo/coop?	<input type="checkbox"/> YES <input type="checkbox"/> NO
(i) Was the applicable minimum average hourly wage paid to Construction Workers on the Eligible Site?	<input type="checkbox"/> N/A <input type="checkbox"/> YES <input type="checkbox"/> NO
- If no, at initial occupancy of the dwelling units in such multiple dwelling and upon each subsequent rental following a vacancy during the Extended Restriction Period, will at least 50% of the dwelling units be affordable and restricted to occupancy by individuals or families whose household income does not exceed 125% of the area median income, adjusted for family size?	<input type="checkbox"/> YES <input type="checkbox"/> NO
- If no, is the Eligible Site subject to a Project Labor Agreement?	<input type="checkbox"/> YES <input type="checkbox"/> NO
- If no, is the Eligible Site owned and operated as a condominium or cooperative?	<input type="checkbox"/> YES <input type="checkbox"/> NO
(j) Will all Building Service Employees at the Eligible Site receive the applicable prevailing wage for the Restriction Period or Extended Restriction Period, as applicable?	<input type="checkbox"/> YES <input type="checkbox"/> NO
- If no, does the Eligible Multiple Dwelling contain less than thirty (30) dwelling units?	<input type="checkbox"/> YES <input type="checkbox"/> NO
- If no, does the Eligible Multiple Dwelling contain only Affordable Housing Units at least fifty percent (50%) of which are affordable and restricted to occupancy by individuals or families whose household income does not exceed one hundred twenty-five percent (125%) of the area median income, adjusted for family size, at the time that such household initially occupied such Affordable Housing Unit?	<input type="checkbox"/> YES <input type="checkbox"/> NO
(k) Are all Affordable Housing Units registered as rent stabilized with the New York State Division of Housing and Community Renewal?	<input type="checkbox"/> YES <input type="checkbox"/> NO
(l) Do you understand that all Market Units with rents at initial occupancy that are below the limit established by Rent Stabilization for vacancy decontrol need to be registered as rent stabilized with the State of New York Division of Housing and Community Renewal? ***Your application must include a list of the Market Units subject to this requirement. Please indicate on the attached units workbook the units that are currently subject to this requirement. <b>[Units Workbook]</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO
(m) Do you understand that the recorded restrictive declaration in compliance with RPTL 421-a (16) must be executed by all parties in interest prior to the approval of this application?	<input type="checkbox"/> YES <input type="checkbox"/> NO
(n) Did the applicant file with HPD's Marketing Unit a notice of intent to begin marketing the Affordable Housing Units through Housing Connect nine (9) months prior to the Completion Date? *** Your application must include a copy of the notice of intent to begin marketing as well as the RPTL 421-a(16) unit mix and distribution approved by the Tax Incentives unit. <b>[Units Workbook]</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

# **OWNER'S AFFIDAVITS**

**OWNER'S AFFIDAVIT**

STATE OF NEW YORK )  
) ss.:  
COUNTY OF \_\_\_\_\_ )

\_\_\_\_\_ being duly sworn, under penalty of perjury, deposes and says:

[Check applicable box:]

- 1.a. I am \_\_\_\_\_, (name, title and owner entity from application Section 1; if multiple owners, will require separate certification for each co-owner) making this application for a Certificate of Eligibility for a 421-a (16) Tax Exemption (the "Application").
- 1.b. I, \_\_\_\_\_, (name, title and owner entity from application Section 1; if multiple owners, will require separate certification for each co-owner) held fee title or the leasehold interest under a ground lease of the real property identified in the Application at the time of the original filing, and I am authorized to make the Application on behalf of all persons or entities that currently hold fee title to or the leasehold interest under a ground lease of the real property identified in the Application.
- 2. I have read and understand the requirements for a 421-a (16) Tax Exemption.
- 3. I have reviewed the Application and I swear or affirm that all information set forth in the Application is true and correct and I submit the Application to induce the City of New York to grant a 421-a (16) Tax Exemption.

[Check applicable box:]

- RENTALS
  - 4.a. The multiple dwelling is operating as a rental. All Affordable Housing Units are or must be registered with the State of New York Division of Housing and Community Renewal and initial leases of not less than two years are or must be offered to tenants of such stabilized units, or a one-year lease at the request of the tenant, in accordance with Rent Stabilization.
  - 4.b. All Market Units with rents at initial occupancy that are below the vacancy decontrol threshold on or after the date of this Application must be registered with the State of New York Division of Housing and Community Renewal and initial leases of not less than two years must be offered to tenants of such stabilized units, or a one-year lease at the request of the tenant, in accordance with Rent Stabilization.

COOP/CONDOS

- 4.c The multiple dwelling is or will be owned as a cooperative or condominium, and is not required to be registered with the State of New York Department of Housing and Community Renewal.
- 5. As required pursuant to § 421-a (16) of the Real Property Tax Law, I understand that either (a) all Building Service Employees employed or to be employed at the Eligible Site shall receive the applicable prevailing wage for the duration of such multiple dwelling's Restriction Period or Extended Restriction Period, as applicable, or (b) is exempt because (i) such Eligible Multiple Dwelling contains less than 30 dwelling units, or (ii) at initial occupancy of the dwelling units in such Eligible Multiple Dwelling, all of the dwelling units are Affordable Housing Units and at least 50% of such Affordable Housing Units shall be affordable to individuals or families with a gross household income at or below 125% of the area median income and that any such Affordable Housing Units shall remain affordable during the Restriction Period or Extended Restriction Period, as applicable.

[If applicable:]

- 6. As required pursuant to § 421-a (16) of the Real Property Tax Law for Rental Projects with 300 or more dwelling units that are in the Enhanced Affordability Areas or that opt to comply with the Enhanced Affordability Area requirements, I confirm that either (a) the applicable minimum average hourly wage was paid to Construction Workers on the Eligible Site, and such wage was \_\_\_\_\_, or (b) at initial occupancy of the dwelling units in such Eligible Multiple Dwelling, at least 50% of the dwelling units are or shall be affordable to individuals or families with a gross household income at or below 125% of the area median income and that any such dwelling units shall remain affordable during the Extended Restriction Period, or (c) the Eligible Multiple Dwelling is owned and operated as a condominium or cooperative, or (d) the Eligible Site is subject to a Project Labor Agreement, or, (e) for owner that cannot attest to items (a), (b), (c) or (d): the average hourly wage paid to the Construction Workers was \_\_\_\_\_.

**OWNER'S AFFIDAVIT**

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7. The Eligible Site shall comply with the requirements of § 421-a (16) of the Real Property Tax Law and any rules promulgated thereunder during the Restriction Period or the Extended Restriction Period, as applicable. Furthermore, Affordable Housing Units must (a) remain rent stabilized for the Restriction Period or the Extended Restriction Period, as applicable, (b) allow tenants holding a lease and in occupancy at the end of the Restriction Period or the Extended Restriction Period, as applicable, to remain as rent stabilized tenants for the duration of their occupancy, and (c) upon the renewal of leases or at any time during the term of the lease, be rented in accordance with § 421-a (16) of the Real Property Tax Law and any rules promulgated thereunder.
8. The information provided in this Application reflects the plans approved by the Department of Buildings, including all Post-Approval Amendments.
9. All rental dwelling units in an Eligible Multiple Dwelling shall share the same common areas as the Market Units in such Eligible Multiple Dwelling.

I understand that if the City of New York finds that the Application and/or supporting documents, including, but not limited to, where applicable, the RP-602 or RP-604 executed and approved by the Department of Finance, contain incorrect or misleading information of a substantial nature or have omitted information of a material nature, the Department of Housing Preservation and Development may initiate revocation proceedings pursuant to Chapter 39 of Title 28 of the Rules of the City of New York that might result in the revocation of Real Property Tax Law Section 421-a(16) real property tax exemption benefits.

I make these statements to induce the Department of Housing Preservation and Development of the City of New York to grant a tax exemption pursuant to Section 421-a (16) of the New York State Real Property Tax Law and any rules promulgated thereunder.

I know that the Department of Housing Preservation and Development will rely on the veracity of these statements in granting the 421-a (16) Tax Exemption. I certify that the above statements are true and correct under penalty of perjury.

\_\_\_\_\_  
Owner Signature

\_\_\_\_\_  
Owner Title

\_\_\_\_\_  
Owner Affiliation

Sworn to me this \_\_\_\_\_ day of  
\_\_\_\_\_, 20\_\_\_\_\_

Notary Public or Commissioner of Deeds

**ONLY ORIGINAL AFFIDAVITS WILL BE ACCEPTED BY HPD  
THEY MAY NOT BE ALTERED IN ANY WAY**

**ARCHITECT/  
PROFESSIONAL  
ENGINEER'S  
AFFIDAVITS**

**Architect's / Engineer's Certification of the Aggregate Floor Area**

Docket # \_\_\_\_\_ Address(es) \_\_\_\_\_

Borough \_\_\_\_\_ Block(s) \_\_\_\_\_ Lot(s) \_\_\_\_\_

Total Number of Buildings \_\_\_\_\_

I, \_\_\_\_\_, certify that I am a Registered Architect or Professional Engineer licensed to practice by and in good standing with the New York State Department of Education. As such, I certify to the truth of the following in connection with the above pending application for 421-a (16) Tax Exemption:

1. The calculations of the Residential and Non-Residential Aggregate Floor Area<sup>1</sup> were prepared in accordance with the 421-a (16) Rules and the guidance provided by the Department of Housing Preservation and Development (HPD) in the Frequently Asked Questions dated June 17, 2004.
2. All rental units in the Eligible Multiple Dwelling share the same common entrances and common areas.

I make these statements to induce HPD to grant a tax exemption pursuant to Section 421-a (16) of the New York State Real Property Tax Law and any rules promulgated thereunder.

I know that HPD will rely on the veracity of these statements in granting tax exemption. I certify that the above statements are true and correct to the best of my knowledge, under penalty of perjury.

I understand that if HPD finds that any of the statements are incorrect, I may, in HPD's sole discretion, be prevented from certifying any future projects with HPD. Furthermore, I understand that submission of a false certification shall be deemed to be professional misconduct pursuant to Section 6509 of the Education Law.

Sworn to me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

Notary Public or Commissioner of Deeds

\_\_\_\_\_  
 Architect /Engineer Signature

[OR

\_\_\_\_\_  
 Architect / Engineer Name

Dated: \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
 Business Name

Seal of RA or PE]

\_\_\_\_\_  
 Business Address

\_\_\_\_\_  
 Phone Number

<sup>1</sup> For purposes of this certification, Aggregate Floor Area shall be measured as follows: "Aggregate Floor Area" shall mean the sum of the gross horizontal areas of all of the floors of a dwelling or dwellings and accessory structures on a lot measured from the exterior faces of exterior walls or from the center line of party walls.

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 THEY MAY NOT BE ALTERED IN ANY WAY**



**AGGREGATE FLOOR AREA AND COMMERCIAL COMMUNITY  
 FACILITY AND ACCESSORY USE AREA REPORT**

This form must be signed, dated, and notarized.

Property address: \_\_\_\_\_

Block: \_\_\_\_\_ Lot(s): \_\_\_\_\_

I hereby certify the following areas in the above premises are located and measure as follows:

The aggregate floor area of the buildings applying for 421-a (16) benefits is \_\_\_\_\_ sq. ft.

Note: Please provide a floor by floor breakdown of the non-residential and ineligible residential spaces pursuant to the Frequently Asked Questions dated 6/17/2004. These spaces should reflect the Certificate of Occupancy that establishes the Completion Date.

Building Address	Location (i.e. basement, cellar, 1st floor, etc.)	Area description (e.g. commercial space, profes- sional offices, community recrea- tion rooms, storage, exercise rooms, etc.)	Square Footage	Square Footage as % of Aggre- gate Floor Area of Eligible Site
<b>Total:</b>				
<b>Commercial, etc. area in excess of 12%:</b>				

Note: See the Zoning Resolution (Article 1, Chapter 2) for definitions of commercial, community facility, and accessory use space.

All indoor parking located not more than 23 feet above curb level should not be counted as 421-a accessory use space.

Name of architect or engineer: \_\_\_\_\_

Signature of architect or engineer: \_\_\_\_\_

Sworn to me this \_\_\_\_\_ day of  
 \_\_\_\_\_, 20\_\_\_\_

NOTARY PUBLIC \_\_\_\_\_

[OR

Dated: \_\_\_\_\_, 20\_\_\_\_

Seal of RA or PE]

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**COMMENCEMENT AND COMPLETION OF CONSTRUCTION AFFIDAVIT**

The Eligible Multiple Dwelling’s Commencement Date and Completion Date are very important for the implementation of 421-a (16) benefits. It establishes the Construction Period benefits and confirms that the project completed construction and is eligible for the 20– or 35-years of post-construction tax exemption benefits. This affidavit must be completed by the project architect or professional engineer and submitted to HPD with the application for a certificate of eligibility. RPTL 421-a (16) requires the Eligible Multiple Dwelling have a Commencement Date on or before June 15, 2022 and a Completion Date on or before 6/15/2026.

**NOTE: A separate original affidavit must be filed for each building included in the project.**

If applicable, provide existing Docket # \_\_\_\_\_

<b>Building Address:</b> _____	<b>Block:</b> _____	<b>Lot:</b> _____
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<b>Borough:</b> <input type="checkbox"/> Manhattan <input type="checkbox"/> Bronx <input type="checkbox"/> Brooklyn <input type="checkbox"/> Queens <input type="checkbox"/> Staten Island
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DOB Permit #	Date Issued	Indicate 421-a(16) Commencement Date

Certificate of Occupancy #	Date Issued	Date Expired	Indicate Temporary CO or Permanent CO

I, the undersigned architect or engineer for the project, hereby certify that I have listed (a) the date upon which the excavation and construction of initial footings and foundations lawfully began in good faith, or for an Eligible Conversion, the date upon which the actual construction, alteration or improvement of the pre-existing building or structure lawfully began in good faith, and (b) the first temporary or the permanent certificate of occupancy covering all residential areas of the building (“Certificate Of Occupancy”). In addition, I have also attached a copy of the Certificate of Occupancy. I am also attaching a copy of the temporary certificate of occupancy immediately preceding, if applicable, the Certificate Of Occupancy.

Based on the attached documentation, the construction was completed on \_\_\_\_\_, the earlier of the date of issuance of the first temporary or the permanent certificate of occupancy covering all residential areas of the building.

I make this affidavit in support of the application submitted to the Department of Housing Preservation and Development for a certificate of eligibility for 421-a (16) Tax Exemption Benefits.

Sworn to me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
Architect / Engineer Signature

Notary Public or Commissioner of Deeds

\_\_\_\_\_  
Architect / Engineer Name

[OR

\_\_\_\_\_  
Address

Dated: \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
City, State, Zip

Seal of RA or PE]

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