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July 10, 2026

Hon. Lisa Kersavage
Chair
New York City Landmarks Preservation Commission
253 Broadway, 11th Floor
New York, NY 10007

Re: West Park Presbyterian Church
165 West 86th Street, Manhattan
(Block 1217, Lot 1)
LPC 26-02776

Dear Chair Kersavage:

On behalf of the West Park Administrative Commission ("WPAC"), we are submitting this letter in regard to the referenced application by the West Park Presbyterian Church (the "Church") to allow the demolition of the Church's existing building (the "Building") on the basis of financial hardship. This letter summarizes the main points of WPAC's application, and also responds to certain issues raised by the representatives of The Center at West Park (the "Center") in their latest submissions, including in the letters from Hiller, P.C. ("Hiller"), dated April 30, 2026 and June 18, 2025, and comments submitted by WJE Engineers and Architects, P.C. ("WJE") on the presentations by the Commission's consultants at its public meeting on May 5th.

Part III below summarizes how the Church has met the four required findings of the hardship statute, and responds to the main arguments raised by the Center in its opposition to the application.

I. The Church has struggled for 25 years to save this Building.

The Church built the Building in the 1880's and has occupied it as a place of worship and community service for over 130 years. But in the last 25 years, the burden of maintaining

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the Building has reached critical levels. The sidewalk bridge surrounding the Building, which was first erected in 2000, has had to remain in place ever since.

As discussed in the Church's application, maintenance issues have depleted all of the Church's resources. The Building was not habitable when it was designated in 2010 over the Congregation's objections, and its calendaring for designation deprived the Church of the opportunity to restore most of the Building through partial redevelopment. Prior to designation, the Church had a development deal that would have provided affordable housing and restored much of the Building, but the developer pulled out when the Building was calendared. The landmark designation was approved even though it was clear that the Church did not have the resources to maintain the Building. This was largely because elected officials, community members, and preservation organizations claimed that substantial private and public funding would be provided to help restore the Building, but these funds never materialized.

Since designation, the Church has had to sell its manse, fire its pastor, and spend all its available funds on the Building. It made numerous efforts to find a development partner, but every candidate backed out because of overwhelming restoration costs. It leased space in the Building to community and religious groups long before the creation of the Center, but this income was not nearly enough to meet the cost of maintaining the Building, which eclipsed all of the Church's other efforts and activities. The congregation stagnated and declined as Building upkeep overtook its traditional mission of fostering spiritual growth, personal transformation, and social justice.

As outlined in the Church's application, after the 2010 designation, efforts to sell or lease the Building to a tenant or owner who could contribute to or undertake the extensive repairs proved unsuccessful. The Church founded the Center in 2016 to manage programming and raise money for restoration from sources that would not be available to a religious institution, but this only hastened the Building's decline and proved disastrous for the Church. The Church subsidized the Center's activities through a substantially below-market rent, but the Center contributed no funding for the restoration of the Building in return, and instead focused all its fundraising efforts on its arts programming. At the end of its lease in 2022, the Center refused to leave the Building, resulting in years of costly litigation.[1] By the time the Center finally left, in July 2025, the Church had only $600 in the

[1] As detailed in prior submissions, the Center's Board has members who live in apartment buildings that overlook the Church. After the initial hardship application was filed and the Church notified the Center that

bank and was hundreds of thousands of dollars in debt. The lease with the Center was a well-intentioned effort to address the maintenance and restoration of the Building that could have turned out differently if the Center had taken its fund-raising responsibilities seriously over the term of its lease.

The hardship statute requires that the Commission evaluate the capacity of the property to earn a reasonable return assuming "reasonably efficient and prudent management."[2] Any assessment of whether the Church exercised "prudent management" must be made in light of the limited financial and professional resources of its small congregation. The Church is managed by a group of unpaid volunteers who, unlike the owner in *Stahl*, are not sophisticated real estate developers. The Church also does not have the endowment or resources of the St. Bartholomew's congregation.

Moreover, prudent management is a concept that applies not just to the Building but to the survival of this Church and its mission. After decades of dealing with the expenses of a seriously deteriorating and then a designated Building, the Church felt it had run out of options. In 2020 the Church's congregation concluded that continued ownership of the Building was unsustainable, and voted to sell the Building.

II. Granting the application is essential to the survival of the Church.

The issuance of a Notice to Proceed would allow the Church to replace a structure it cannot afford to maintain with a new, 10,000 square-foot facility for both worship, community activities, and arts programming. It would also provide the funding to enable the Church to repay its debts, hire pastoral staff, and revitalize its mission.

In addition, the congregation would contribute the bulk of the proceeds from the sale of the Building – $25-30 million – to the Presbytery of New York City (the "Presbytery") to endow the West Park Presbyterian Church Social Justice Fund. This fund would support social justice programs at Presbyterian churches throughout New York City in perpetuity, and could also enable the Presbytery to help pay for repairs to its other landmark churches.

If the hardship application is denied, the Church will still have no choice but to sell the Building, and it would almost certainly be forced to close its doors forever. But given its

its lease could not be renewed, the Church members who were on the Board of the Center were effectively frozen out of future meetings and decisions.

[2] NYC Admin. Code §25-302.

condition and landmark status, it is uncertain whether a buyer could even be found. The most likely outcome would be that the Building would continue to deteriorate.

For both liability and financial reasons, the Church has no interest in being the landlord of a building with overwhelming maintenance issues. The congregation voted in 2020 to sell the Building because of the inevitability that it would consume all its remaining financial assets (Exhibit A provides a detailed picture of the Church's dwindling financial resources since the congregation's vote to sell the Building). Given the Building's condition issues, the rent that any arms-length tenant would be willing to pay would not nearly be sufficient to address insurance and other ownership costs and the cost to restore the Building. This congregation's only pathway to survival is to sell the Building it cannot afford in return for a new space where it can pursue its religious mission with the resources to engage new pastoral leadership.

III. Granting the application fulfills the purpose of the hardship statute.

The hardship provisions of the Landmarks Law are a constitutional safeguard that protects the validity of the Law itself and the rights of owners. There are four criteria, each described in detail below, that must be met to qualify for a hardship. These provisions are extraordinarily difficult to satisfy, but if met, the Commission has no choice but to make a Preliminary Determination of Hardship which will trigger the second phase of the process. This result would not be a failure of the Landmarks Law but proof of its validity and intent.

A. The Church has entered into a bona-fide agreement to sell the Building, conditioned on the grant of a hardship.

The Church signed a contract (the "Contract") to sell the Building to an affiliate of Alchemy Properties (the "Purchaser") on March 3, 2022 that is clearly contingent upon the issuance of a Notice to Proceed. Under the Contract, Alchemy is not obligated to close on the purchase of the Building if this notice is not issued. Mr. Hiller's argument that Alchemy could decide to move forward with the purchase anyway, at the original price, ignores the fact that the Purchaser would have no economic justification to purchase if the Commission does not grant the Notice of Proceed with Demolition on the Grounds of Hardship.

B. The Purchaser intends in good faith to demolish the Building with reasonable promptness, and construct a new building on the site.

The Contract is also clear that the Purchaser is prepared to commence demolition of the Building upon the issuance of the Notice to Proceed and the approval of the sale by the New York Supreme Court as required by the New York Religious Corporation Law. There currently are no tenants in the Building, nor are there any other constraints that could delay the Purchaser's ability to proceed with demolition. The Contract was approved by both the West Park congregation and the Presbytery in 2022.

The approval of the New York Supreme Court is a routine matter required for the sale of any real property by a religious corporation, and in this case can only be undertaken after approval of the hardship, which is a condition of the sale.[3] The Church intends to file for this approval after the Commission issues a Preliminary Determination of Hardship. There is no reason to believe that this approval could not be obtained during the 180-day period that the Commission has to identify an alternative buyer before issuing a final Notice to Proceed. Mr. Hiller's objections on this requirement are both opaque and nonsensical.

C. The Commission's consultants have confirmed that the Building cannot earn a reasonable return.

The Church submitted a detailed analysis (the "Appraisal") prepared by Appraisers & Planners, now Stout, dated September 10, 2025 that concludes that the Building is not capable of earning a reasonable return as defined in the Landmark Law. The Appraisal looked at three adaptive scenarios, which were subsequently reviewed by the Commission's own independent consultant, Weitzman Real Estate Consultants ("Weitzman") - once in a report dated October 9, 2023 and subsequently in a report presented to the Commission on May 5, 2026. In both instances, Weitzman confirmed the conclusions in Stout's Appraisal.

The hardship formula set forth in the statute looks to whether the economic returns from the property, as encumbered by the landmark building, are sufficient to earn a reasonable return. The formula in the statute does not consider one-time gifts, nor whether there is a

[3] It is highly unlikely that the Supreme Court would consider approving a hypothetical sale of property when all the condition of the sale have not been met. It would also require the Church to incur the cost and commit the time and effort to obtain an approval that would be of no value if the Commission were to turn down the hardship application.

speculative plan for restoring the building under assumptions that do not reflect reality. Those factors, which have been the focus of the Center's opposition to this application, are not relevant to the statutory hardship formula. The Church has satisfied the requirements of the statute with respect to the reasonable return analysis.

Weitzman confirmed in its testimony that the Church's financial consultant, Stout, followed the appropriate methodology prescribed by the statute and used appropriate assumptions in its reasonable return analysis. Weitzman also testified that the reports included in the submissions from JLP+D and Leitner Berman, on behalf of the Center, did not follow the requirements of the statute.

In particular, Weitzman confirmed that only the potential earned income from real estate is relevant to the hardship analysis, which excludes one-time donations. As we have discussed, the Church does not dispute that donations are used by many not-for-profit organizations to support their operations, but these donations say nothing about the revenue potential of the property, which is the focus of the statute. Weitzman also confirmed that Stout's approach was correct to add the renovation costs to the Building's Assessed Value for purposes of calculating the annual depreciation allowance, which was criticized by the JLP+D report.

As we have stated previously, these costs, which Hiller's letter characterized as merely "repairs," are necessary for generating the revenue assumed in the Appraisal, and so were properly included. Apparently, Hiller feels that there would be no need for a new owner to comply with the Department of Buildings requirement for a Certificate of Occupancy to earn an economic return.

It is also worth noting that Stout prepared a reasonable return analysis using only the costs estimated by Don Friedman of Old Structures Engineering to temporarily remove the sidewalk shed, which excluded any costs for code compliance. Even with these significantly reduced costs, the Building could not earn a "reasonable return." Weitzman confirmed this analysis.

Additional Reasonable Return Analysis. Although it is not strictly required under the statute, at the request of the Commission, Stout also prepared an alternative reasonable return analysis looking only at the actual income and expenses to the Church from operating the building in the test year – the 12-month period preceding the filing of the hardship application. An analysis showing the same information for the 12-month period

preceding the filing of the original application in April 2022 is also included. The results of that analysis are attached as Exhibit B. Both show that the Church earned negative net income in those years.

A reasonable return analysis submitted by Hiller, based on ownership by the Church, is unclear as an accounting matter and includes factors that have no basis in the statute. Hiller's letter to the Commission suggested that the cost of work outlined in a lease proposal by the Center should somehow be considered "imputed income" to the Church, even though no formal lease offer was made to or accepted by the Church, and no work was ever performed. Similarly, the Center submitted an application to the Commission to do work on the Building that was filed on September 20, 2024 without the Church's knowledge or consent, a full seven months after the New York Supreme Court had ruled that the Center's lease was invalid. This application was submitted in violation of the law and was never approved, and again, no work was ever performed. In fact, as outlined in previous submissions, the Supreme Court found that the Center did not provide evidence of any restoration expenditures it allegedly made during the term of its lease.

The concept of "imputed income" is typically applicable in the income tax context to determine whether a taxpayer has received a benefit that is the equivalent of taxable income, but for which no cash payment was made, like an executive's family receiving a free ride on a company plane. Hiller's position is essentially to argue that if a free ride on the company plane were offered but not taken, it would somehow be income to the executive, which is clearly not the case.

The only way that such expenses could be characterized as income to the Church would be if the Center actually paid the Church to make the repairs, which it has never offered to do (and in all likelihood could not do so because it does not have the funds). But whether such expenditures could have properly been attributed to the Church as income is ultimately not relevant because no payment was ever made and no work was ever done.

Hiller's letter also claimed that the Church was entitled to 50% of the Center's Annual Net Profits as defined in its lease, amounting to $600,000 in income, which should be counted as income even though no such money was ever paid. To be clear, the application of the formula set forth in the lease to calculate Annual Net Profits clearly demonstrates that nothing was owed to the Church. In fact, over the entire time it occupied the Building, the Center has never made any payments under this formula.

***Transferable Development Rights*.** The Church has been criticized for not "marketing" its transferable development rights ("TDRs"), despite the fact that such transfers are exclusively demand driven. When a developer can benefit from their purchase, it will seek them out – without a specific use, potential receivers cannot be "talked into" into making such a purchase. After the amount of testimony devoted to the Church's TDRs over the past four years from numerous sources and the extensive news coverage since the filing of the original application in 2022, it is unimaginable that a potential purchaser of the Church's TDRs would be unaware of their availability or the Church's willingness to consider a sale. Yet to date, the Church has not received any inquiries from a potential purchaser. While the Center's consultants claimed there were numerous receiving sites, they have never identified a single prospective purchaser of these rights.

As discussed in our prior submissions, the Church's consultants have evaluated the potential receiving sites identified in the Center's submissions, and have demonstrated that none of them are realistic development sites, even considering the liberalized transfer process of the City of Yes zoning amendments. These sites are all either near-fully developed residential cooperative buildings; existing rent stabilized residential buildings, which are subject to legal restrictions that make demolition almost impossible; or very small sites, that could not support significant new development, and as such are unlikely to incur the time and cost required for a TDR deal. As stated by Stout in its testimony at the Commission's public meeting on March 10th, zoning capacity for the transfer of development rights does not mean there is a market for such a transfer.

The memorandum submitted by Margery Perlmutter of Urban/Factors dated May 26, 2026 (the "U/F Letter") argues that the Commission's decision in the *Stahl/City and Suburban Homes* matter (LPC 127519) is controlling precedent, requiring a consideration of the value of the TDRs in the hardship analysis. The *Stahl* matter is readily distinguishable from the present case, however, because the potential receiving sites considered in *Stahl* – 1213 York Avenue and the Rockefeller University campus – were both large, underdeveloped sites with clear development potential. The 1213 York Avenue site occupies a full blockfront on York Avenue, is over 20,000 square feet in size, and is occupied by an underbuilt building. Although the building was rent-regulated, the Commission noted that it was also owned by the applicant, which could undertake the same process of removing tenants that the applicant had pursued in the City and Suburban buildings. The Rockefeller University campus, located across York Avenue on a superblock site, has substantial open areas that could accommodate new development.

In contrast, none of the Church's potential receiving sites, even under the liberalized regulations adopted by the City of Yes zoning amendments in 2024, represent viable development opportunities.

As noted in the LPC General Counsel's presentation to the Commission on June 23, 2026, the potential availability of a development rights transfer in *Stahl* and in the *St. Bartholomew's* hardship application (LPC 86-0345) was just one of many factors, including the resources of the respective landmark owners, that the Commission considered in those applications. To date, however, no development rights have been transferred from the First Avenue Estates. It is also worth noting that St. Barthlomew's was only able to sell its development rights after the enactment of the East Midtown zoning in 2017, fully 27 years after the denial of the church's application. In both of these cases, however, the owners had the resources to maintain the landmark.

Both Weitzman and Stout assign a net present value of future sales of the Church's TDRs of $1.5 to $5 million. However, Keith Brenan of Weitzman noted in his testimony that his $5 million figure assumes there will one day be willing buyers for these TDRs, but he was not opining that there are such willing buyers today. Stout opined that the $1.5 million figure represents a theoretical "option value" of the TDRs – what a speculator might pay, given the uncertainty of ever being able to sell them, but this would be highly unusual, and no buyer has been identified, and real estate developers typically do not acquire development rights unless there is a specific site to which they can be applied. It is possible that transfer opportunities could develop at some time in the future, but the Church is not in the position of being able to wait years to realize a possible sale of what would, in all likelihood, only be for small fraction of their theoretical value.

Over the years the Church received only one "offer" for its TDRs. In 2003, an adjacent building offered to purchase a light and air easement over the Church but the adjacent building was never even able to come up with the offered purchase price for the easement of $1,000,000.

D. The Building is not "adequate or suitable" for the Church's charitable purposes because the extraordinary restoration costs dramatically exceed the Church's resources.

The Church has never argued that the Building is so unsafe that it currently cannot be used for any purpose, an argument repeatedly made by Hiller. The applicant readily

acknowledges that certain areas in the Building were regularly used by tenants for arts programming prior to the submission of this application. Rather, the Church's position is that it satisfies the statute's "suitability" finding because the extraordinary costs of maintaining and restoring the Building, given the Church's extremely limited financial resources, are so overwhelming that they effectively prevent the Church from pursuing its religious mission. In addition, the lack of necessary repairs will over time make the Building unsafe for any use.

The Church has no endowment or investment accounts to pay for costs that cannot be covered from day-to-day operations. All of its remaining financial assets are held in a checking account at Chase Bank. As shown in Exhibit A, the Church has had less than $50,000 on hand since April 2022.

Short-term rentals to third parties, including to arts groups or other religious congregations, is a regular and customary use of religious buildings, but such use in this case would not provide sufficient revenue to cover the cost of both repairs and ordinary operating costs. As we have discussed in our prior submissions, short-term use by tenants with no responsibility for the overall repair and maintenance of the Building does not prove that its continued operation is sustainable.

At its meeting on May 5, 2026, the Commission heard presentations from its consultants Frank Fortino of Metropolis Group, Don Friedman of Old Structures Engineering, and Keith Brenan of Weitzman. This testimony confirmed the key aspects of the Church's hardship analysis. The Church has submitted ample documentation detailing what it has spent to maintain the Building and the limited financial resources it has to address future repairs. LPC's General Counsel stated clearly in his presentations to the Commissioners that financial factors are a legitimate part of the suitability determination.

Façade Restoration Costs. Don Friedman, in his testimony to the Commission, stood by his 2023 estimate, that "immediate" repairs – the work necessary to temporarily remove the sidewalk shed until additional remediation would be necessary – would cost approximately $1.7 million, and that the full scope of needed façade repairs would cost approximately $9.1 million. He also confirmed that the south wall of the sanctuary was leaning excessively, would only get worse over time, and would eventually collapse unless properly braced.

But there were two important qualifications to Friedman's estimates: (1) these estimates were prepared in 2023, and have not been escalated for the increase in costs since that time, and (2) his proposed repair scope was predicated on a Façade Inspection & Safety Program ("FISP") framework for façade repair, meaning that it assumes continuing inspection and repair will occur in five-year cycles.

As explained by the Church's façade consultant, Façade MD, because the Building is not subject to FISP, it is not appropriate to perform a more limited scope of repair on the assumption that future repairs will be performed within five years as required under this statute. There is no guarantee that they will be. Façade MD testified that a limited scope of façade repair today will not provide continued stability of the façade, and will give rise to the need for continued repairs in the near future. Mr. Friedman describes his approach to the work as an effort "to stabilize to buy time;" it necessarily leaves work for another day. Notably, Friedman stated that the façade could be stabilized through the use of netting – a recommendation that would leave the Building in an unsightly condition, and that reveals the immense difficulty of stabilizing this façade over the long term.

Code Requirements. Frank Fortino of Metropolis confirmed that a change of dominant use or occupancy of the Building would require a Certificate of Occupancy, which the Building does not have today, and which would require clearing all outstanding DOB violations and compliance with all current Building Code and ADA requirements. The Building could not be used until all work was completed, so doing work in phases would not be an option. Even without a change of use, work in excess of 30% of the Assessed Value (or the replacement cost of the Building) would require Code compliance for the space that is the subject of the work, and work in excess of 50% of Assessed Value (or replacement cost) would require ADA Code compliance for the entire building.[4]

Even if a new owner or tenant was not required to obtain a new certificate of occupancy, it is very likely that any responsible owner or tenant would still need to make improvements to the Building to improve life safety and accessibility. It should be noted that no other congregation or worshipping community has ever expressed any interest in acquiring the Building, given its condition and the extraordinary costs needed to create a safe,

[4] Even Friedman's 2023 estimate for facade repairs of $9.1 million would have been nearly 50% of the estimated replacement cost of the Building of $21 million, as estimated by WJE (the Center's consultant) in its June 2, 2026 letter to the Commission. With any changes in scope or adjustments for inflation, even this low-end estimate of façade repair costs could easily exceed the 50% threshold.

sustainable space for worship. And even aside from Code requirements, it is clear that the Building in its current condition cannot command the market-level rents that could pay for repairs.

The Building's extraordinary renovation costs go directly to the question of whether the Building is suitable to fulfill the Church's charitable and religious mission, and indeed the charitable mission of any not-for-profit entity that might own the Building and have to bear these restoration costs. This is not merely speculation, as the burdens of maintaining the Building have decimated the Church as a religious community.

IV. The Center

Throughout these proceedings, the Center has attempted to elevate its own interests and those of its board members above the interests of the Church, which has been a distraction from the questions before the Commission and the requirements of the statute. The Center has not occupied the Building in over a year, has no rights to the property, and should have no special status in the Commission's consideration of this application. The Church subsidized the Center's activities through below-market rent for years, yet the Center never generated any meaningful funding for the restoration of the Building in return. It forced the Church to take it to court for failing to vacate the Building at the end of its lease, and saddled the Church with thousands of dollars in unpaid OATH fines when it left the Building.

The extensive delays caused by this protracted litigation forced the Church to withdraw its initial hardship application, contributed to deferred maintenance of the Building, and pushed the Church further into debt. Significantly, it was only after the Church had prevailed in the lease litigation at both the Supreme Court and the Appellate Division that the Center offered a "Hail Mary" proposal of an eleven-fold increase in rent and a proposal to undertake the repairs to the Building it had never made when it was a tenant. The proposal was clearly a tactic intended to muddy the waters regarding the Church's second application rather than a serious offer, given that the Center knew that its proposal would violate the Church's Contract with the Purchaser.

The Center's eleventh-hour proposal is simply not realistic. The Church's analysis of the Center's proposal identified double counting of assets, depletion of surplus funds for operations, excessive dependence on a single contributor for funding, misrepresentations

regarding potential State funding, and a long history of operating losses. No funds were put into escrow and none were ever contributed to the Church.

As a business matter, the potential for non-performance on the part of the Center would be so great, and the risk of further litigation in the event of a default so likely, that it would be financially irresponsible for the Church to seriously consider the Center's offer. As a landlord, the Church would remain ultimately responsible for the Building's condition in the event of a tenant default and/or at the end of the lease term. The Church cannot afford to assume this risk or the cost of future litigation with a tenant who has a proven history of non-performance and refusal to vacate. The notion that, if the Church simply accepted the Center's proposal all its financial challenges would be taken care of simply has no basis in reality.

Even if the Center could raise all of the funds it claims, it would not be nearly sufficient to occupy the Building if it were the dominant user, regardless of who owned the Building. The Center is apparently operating successfully in another landmark building a few blocks away that is in far better condition (St. Paul and St. Andrews United Methodist Church), offering a calendar of activities at least as long as when it occupied the Building. There is no discernible reason for the Center's continued involvement in this proceeding other than the protection of views from the apartments owned by its board members.

West Park should not be denied the opportunity to continue to further its religious mission based on unfounded allegations of intentional neglect by an unrelated entity with no record of addressing the real and serious issues that have resulted in this application. If the Center wishes to acquire the Building and restore it, it would have 180 days to demonstrate that it can do so before a final hardship determination would been made, pursuant to Section 25-309(i) of the statute.

* * * *

Since landmark designation in 2010, the Church has devoted all of its resources to the Building at the expense of its mission, its congregation, and its community outreach. Approval of this hardship is essential to its survival, and denial would almost certainly result in the demise of a storied congregation that has served the Upper West Side since 1852. The West Park Social Justice Fund would extend the mission of the Church to the most underserved communities across the City.

The Church and its supporters have been subjected to years of unjust attacks, insults, and misstatement of fact by those who oppose the Church's hardship application. It has had to endure years of litigation just to have the right to regain control of its own property and only asset. It has submitted thousands of pages of testimony at enormous expense to document its actions and justify its goals. The impact on its mission has been immense - the loss of its pastor, loss of members, community enmity over the Building instead of support for its mission. The Church has had to incur hundreds of thousands of dollars in debts to maintain its Building and pursue its rights under the Landmarks Law.

If history repeats itself, the Center's representatives will make yet another submission to the Commission arguing for more study, consideration of alternatives, and further delay. However, we believe that the facts in this matter have been thoroughly presented and analyzed, and that the record conclusively demonstrates that the Church meets all the requirements of the statute and is entitled to a preliminary determination of hardship under the Landmarks Law. We respectfully urge the Commission to grant this determination so this constitutionally required process can be concluded.

Very truly yours,

Valerie Campbell
Partner

cc: Mark Silberman, General Counsel
Roger Leaf, West Park Administrative Commission

Exhibit A

The Church does not have an endowment or an investment account. All of its financial assets are held in its checking account. All its income is deposited and all its expenses are paid out of this account. The following chart shows the amount of available funding, by month, that the Church has had to meet its financial obligations since the congregation voted to sell the Building in 2020.

West Park Presbyterian Church
Month End Balances - Total Funds on Hand

Year	January	February	March	April	May	June	July	August	September	October	November	December
2020	$ 151,633	$ 153,698	$ 151,732	$ 149,626	**$ 148,678** (1)	$ 149,525	$ 135,080	$ 135,341	$ 129,615	$ 92,955	$ 91,152	$ 88,479
2021	$ 93,996	$ 91,761	$ 91,963	$ 81,034	$ 81,898	$ 64,823	$ 64,515	$ 62,772	$ 62,279	$ 51,358	$ 48,119	$ 43,586
2022	$ 32,493	$ 24,860	$ 20,784	**$ 55,722** (2)	$ 25,290	$ 21,076 (3)	$ 8,070	$ 49,086 (4)	$ 49,073	$ 36,110	$ 36,768	$ 28,103
2023	$ 21,579	$ 15,195	$ 8,217	$ 2,305	$ 20,103 (5)	$ 6,953	$ 25,468 (6)	$ 19,628	$ 16,595	$ 3,055	$ 7,604	$ 665
2024	$ 3,129	$ 3,666	$ 2,105	$ 36,359 (7)	$ 13,688	$ 10,559	$ 9,782	$ 7,158	$ 10,152	$ 16,955	$ 11,562	$ 8,948
2025	$ 9,309	$ 6,935	$ 7,488	$ 4,854	$ 4,872	**$ 634** (8)	$ 18,247 (9)	$ 15,086	**$ 28,227** (10)	$ 13,322	$ 26,764	$ 12,684
2026	$ 4,651	$ 12,120	$ 12,390	$ 14,641	$ 2,438							

Footnotes

(1) Congregation votes to sell Building
(2) Congregation submits first hardship application; receives $50,000 draw on loan from Presbytery.
(3) Congregation receives $50,000 draw on loan from Presbytery
(4) Congregation receives $50,000 draw on loan from Presbytery
(5) Congregation receives $25,000 draw on loan from Presbytery
(6) Congregation receives $25,000 draw on loan from Presbytery
(7) Center at West Park pays back rent.
(8) Center at West Park leaves building 14 days later
(9) Congregation begins operations without the Center; receives $10,000 loan from Alchemy to pay insurance.
(10) Congregation submits second hardship application.

Exhibit B

Church's income and expense for the Test Years ended August 31, 2025 and March 31, 2022

Test Year Ending March 31, 2022
West Park Presbyterian Church
Reasonable Return Analysis and Actual Income and Expenses

	2021 Actual Mos. 4-12	2022 Actual Mos. 1-3	2022 Test Year	Reasonable Return
Income				
Space Use Income	21,006	7,212	28,218	28,218
Gifts; Stewardship	-	1,835	1,835	-
Other Income	2,008	1	2,009	2,009
Total Income	23,014	9,048	32,062	30,227
Operating Expense				
Personnel	24,718	4,035	28,752	28,752
Insurance	26,288	14,125	40,414	40,414
Pastoral	10,000	3,300	13,300	-
Program Expense	-	175	175	-
Utilities				
Depreciation (1)	-	-	-	28,317
Scaffolding	19,000	-	19,000	19,000
Other Operating	607	1,872	2,479	2,479
Non Operating Expense				
Professional Fees	32,018 (2)	22,485 (2)	54,503	54,503
Construction and Repairs	19,882 (3)	17,935 (3)	37,817	37,817
Total Expenses	132,513	63,927	196,440	211,282
Net Income (Loss)	**(109,499)**	**(54,879)**	**(164,378)**	**(181,055)**

(1) 2% of 1/5/2022 Assessed Value of Improvements: $1,415,850 x .02 = $28,317
(2) Legal, and engineering fees related to buildng repairs.
(3) Repair of south wall of sanctuary and removal of finial

Test Year Ending August 31, 2025
West Park Presbyterian Church
Reasonable Return Analysis and Actual Income and Expenses

	2024 Actual Mos. 9-12	2025 Actual Mos. 1-8		Test Year	Reasonable Return
Income					
Rental Income					
Center at West Park	10,200	17,073		27,273	27,273
Other Tenants	-	24,710	(1)	24,710	24,710
Rental Income	10,200	41,783		51,983	51,983
Gifts; Stewardship	413	2,712		3,125	-
Open Mic, Other Space Use	593	1,573		2,166	2,166
Total Income	11,206	46,068		57,274	54,149
Operating Expense					
Personnel	4,224	17,023		21,247	21,247
Insurance	21,150	32,356		53,506	53,506
Program Expense	4,167	9,400		13,567	-
Utilities	-	3,024		3,024	3,024
Depreciation (2)	-	-		-	35,150
Other Operating	96	2,086		2,182	2,182
Total Operating Expense	29,637	63,890		93,527	115,110
Non Operating Expense					
Professional Fees	-	-		-	-
Construction and Repairs	-	450		450	450
Non Operating Expense	-	450		450	450
Total Expenses	29,637	64,340		93,977	115,560
Net Income (Loss)	**(18,431)**	**(18,272)**		**(36,703)**	**(61,411)**

(1) Income from tenants after departure of the Center.
(2) 2% of 1/5/2025 Assessed Value of Improvements: $1,757,500 x .02 = $35,150

STOUT