**Utility Allowance Change Notification**

Date

Dear Resident Name,

In accordance to the IRS Regulations Section 1.42-10(c), ABC Property is now required to make available to all residents the utility estimates obtained by our company annually. The estimates were obtained from Source of Estimates and will be effective Date.

The utility estimates obtained by our company are used when computing the gross rents for the units and do not affect the utilities the residents pay on their units.

If you would like more information on how this will impact you or if you would like to see the actual estimates, please stop by the community office during our normal business hours.

Sincerely,

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Manager of ABC Property