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January 12, 2019

To the Stockholders of
Warner House Owners Corp.

We have applied the procedures enumerated below to the per share deductions in connection with Form 1098 for the year ended December 31, 2018. These procedures were performed to assist you in evaluating the per share deduction. This report is intended solely for your information and is not to be referred to, or distributed to, any nonmember of Warner House Owners Corp.

Our procedures consisted of checking the mathematical accuracy of the various computations, analytical review to determine reasonableness and discussions with various individuals.

We have calculated the estimated real estate taxes and mortgage interest to be incurred by the Corporation for the year ended December 31, 2018, for income tax purposes, and the following equivalent per share amounts:

Real Estate taxes – net of any abatements	\$7.8682
Mortgage interest	\$2.1444
Principal amortization	\$1.2132

To determine the individual stockholder's estimated tax deduction, multiply the number of shares owned by each of these factors.

Present and past stockholders who were not stockholders of the Corporation for the entire year are entitled to only a proportionate share of the deductions for the period of their ownership.

These procedures are substantially less in scope than an audit, the objective of which is the expression of an opinion on the per share deduction. Accordingly, we do not express such an opinion.

Very truly yours,



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