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## INDEPENDENT ACCOUNTANTS' REPORT

We have examined the Schedule of Potential Net Court Restructuring Savings for the years 2004 through 2008 contained in the accompanying report "The Budgetary Impact of Trial Court Restructuring" prepared by the New York State Unified Court System. The management of the New York State Unified Court System is responsible for the Schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Potential Net Court Restructuring Savings and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

The calculation of potential savings as a result of unified treatment of related cases utilizes a one hundred percent savings factor of non-judicial employee time from consolidating cases. The Schedule of Potential Net Court Restructuring Savings does not attempt to quantify the efficiencies and savings that unified treatment of related cases might make possible with respect to judicial time. The potential savings might, therefore, be greater or less than that set forth in the Schedule of Potential Net Court Restructuring Savings. A study has not been conducted to support these factors and as indicated this report shows the potential savings. The quantification of the amount of the actual savings attributable to both judicial and non-judicial time can only be determined upon implementation of court restructuring.

In our opinion, the Schedule of Potential Net Court Restructuring Savings, presents, in all material respects, the potential net savings for the years 2004 through 2008 based on the criteria developed by management of the New York State Unified Court System contained in the report.

*Marvin and Company, P.C.*

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