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To: Notice Comments

Subject: FW: Notice 2009-44)

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Comments:

Regarding the above mentioned notice, which requires the building owner to retain such records of resident utility consumption, in what format and for what length of time must such records is maintained?

I recommend that the records be maintained as long as the tenant listed on the lease as head of household remains in the unit and destroyed not earlier than four years from the date the head of household listed on the lease is no longer in resident.

This retention period will allow verification opportunities during compliance monitoring inspections.

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