

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

Dear [Name of Client Representative],

1. Scope of Services

You have requested that we audit the financial statements of [Company Name], which comprise the balance sheet as of [Year End Date], and the related statements of income, changes in stockholders' equity, and cash flows for the year then ended.

2. Objective of the Audit

The objective of our audit is the expression of an opinion as to whether your financial statements are presented fairly, in all material respects, in accordance with [Accounting Standards, e.g., GAAP or IFRS].

3. Auditor Responsibilities

We will conduct our audit in accordance with [Auditing Standards, e.g., GAAS]. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements.

4. Management Responsibilities

Management is responsible for the preparation and fair presentation of the financial statements and for maintaining effective internal control over financial reporting. Management is also responsible for making all financial records and related information available to us.

5. Fees

Our fees for these services will be [Amount/Hourly Rates], plus out-of-pocket expenses. Invoices are payable upon presentation.

6. Reporting

We will issue a written report upon completion of our audit. Our report will be addressed to the [Board of Directors/Shareholders] of [Company Name].

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements.

Sincerely,

[Your Name/Firm Name]

[Your Title]

Acknowledged and Agreed:

[Client Representative Name]

[Title]

[Date]