[Date]

[Client Name]
[Client Address]
[City, State, Zip Code]

Dear [Client Name],

You have requested that we prepare the financial statements of [Company Name], which comprise the balance sheet as of [Year End Date], and the related statements of income, retained earnings, and cash flows for the year then ended. We are pleased to confirm our acceptance and our understanding of this compilation engagement by means of this letter.

Our Responsibilities

The objective of our engagement is to prepare financial statements in accordance with [Accounting Framework, e.g., GAAP] based on information provided by you, and to assist you in presenting such financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) issued by the AICPA. We will not audit or review the financial statements or perform any other procedures to verify the accuracy or completeness of the information you provide to us. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the financial statements.

Management's Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare financial statements and assist management in presenting the financial statements. Management has the following overall responsibilities that are fundamental to our undertaking the engagement:

- The selection of the financial reporting framework to be applied in the preparation of the financial statements.
- The preparation and fair presentation of financial statements in accordance with the applicable financial reporting framework.
- The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements.
- The prevention and detection of fraud.
- To provide us with access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, and any additional information we may request from management for the purpose of the compilation engagement.

Reporting

As part of our engagement, we will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

Fees

Our fees for these services will be [Amount/Hourly Rate]. Bills for services are due and payable upon presentation.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our engagement to prepare the financial statements described above and to perform a compilation of those same financial statements.

Sincerely,

[Firm Name]
[Accountant Signature]

Acknowledged and agreed on behalf of [Company Name] by:

Signature: ____________________________

Title: ____________________________

Date: ____________________________