[Company Letterhead]

[Date]

[Client Name]
[Client Title]
[Company Name]
[Address]
[City, State, Zip]

Re: Engagement for Goodwill Impairment Valuation Services

Dear [Client Contact Name],

This letter confirms the engagement of [Valuation Firm Name] ("we" or "us") by [Client Name] ("the Company") to perform a valuation analysis for goodwill impairment testing purposes.

1. Scope of Services
We will perform a valuation of the following reporting unit(s): [List Reporting Units]. The purpose of this valuation is to assist management in its impairment testing of goodwill in accordance with [Accounting Standard, e.g., ASC 350 or IAS 36]. The valuation date will be [Valuation Date].

2. Standard of Value
The standard of value will be [Fair Value / Value in Use], as defined by the applicable accounting framework.

3. Responsibilities of Management
Management is responsible for the financial statements and the underlying data provided to us. This includes providing historical financial results, prospective financial information (forecasts), and explanations of key business drivers. We will rely on this information without independent verification.

4. Deliverables
Upon completion of our analysis, we will provide a written valuation report detailing our methodology, assumptions, and conclusion of value for the specified reporting unit(s).

5. Fees and Expenses
Our fee for this engagement is estimated to be [Amount/Range]. This fee is based on the time required and the complexity of the assignment. Out-of-pocket expenses will be billed at cost. An initial retainer of [Amount] is required upon execution of this letter.

6. Limitations and Distribution
The report is intended solely for the use of management and the Company's external auditors for the purposes stated above. It may not be distributed to third parties or used for any other purpose without our prior written consent.

7. Governing Law
This agreement shall be governed by the laws of the State of [State Name].

Please confirm your acceptance of these terms by signing and returning the enclosed copy of this letter.

Sincerely,

[Your Name]
[Your Title]
[Valuation Firm Name]

Accepted and Agreed:

For [Client Name]:
Signature: ___________________________
Name: [Name of Authorized Signatory]
Date: ___________________________