

[Company Letterhead]

[Date]

[Audit Firm Name]

[Address]

[City, State, Zip Code]

Subject: Representation Letter for Agreed-Upon Procedures Regarding Accounts Receivable

Dear [Partner Name],

In connection with your engagement to apply agreed-upon procedures to the Accounts Receivable of [Company Name] as of [Date], we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement:

1. We acknowledge our responsibility for the presentation of the Accounts Receivable aging schedule and related records in accordance with [Basis of Accounting/Criteria].
2. We are responsible for the selection of the criteria and for determining that such criteria are appropriate for our purposes.
3. We have provided you with access to all records, documents, and relevant information pertinent to the accounts receivable balances, including customer contracts, invoices, and shipping documentation.
4. The Accounts Receivable aging report provided to you is complete and reflects all outstanding balances as of [Date].
5. All accounts receivable represent valid claims against debtors for sales or other charges arising on or before [Date].
6. There are no material liens, encumbrances, or security interests on the accounts receivable that have not been disclosed to you.
7. We have disclosed to you all known matters contradicting the accounts receivable balances, including disputes, returns, or allowances.
8. We have disclosed to you all communications from regulatory agencies or customers concerning non-compliance with reporting requirements or disputed balances.
9. No events have occurred subsequent to [Date] that would require adjustment to or modification of the accounts receivable records provided for your procedures.
10. We have responded fully to all inquiries made to us by you during your engagement.

Very truly yours,

[Signature]

[Name of Chief Financial Officer/Controller]

[Title]

[Signature]

[Name of Chief Executive Officer/Owner]

[Title]