

[Client Letterhead]

[Date]

[Practitioner Name]

[Firm Name]

[Address]

Dear [Practitioner Name],

This representation letter is provided in connection with your engagement to perform agreed-upon procedures regarding [Description of Subject Matter, e.g., Statement of Reimbursable Expenses] as of [Date] and for the period then ended. We acknowledge our responsibility for the subject matter and that the procedures performed are appropriate for our purposes.

We confirm, to the best of our knowledge and belief, the following representations made to you during your engagement:

- We are responsible for the subject matter and, where applicable, the assertion.
- The subject matter is presented in accordance with [Criteria, e.g., The Terms of the Grant Agreement].
- We have made available to you all relevant information and access to records pertinent to the agreed-upon procedures.
- There are no material errors, fraud, or suspected fraud affecting the subject matter that have not been disclosed to you.
- We have disclosed to you all known events subsequent to the period under review that would have a material effect on the subject matter or the findings of the procedures.
- We acknowledge that the sufficiency of the procedures is solely the responsibility of the specified parties and that you make no representation regarding the sufficiency of the procedures for our purposes.
- Your report is intended solely for the information and use of [Client] and [Specified Third Party], and is not intended to be and should not be used by anyone else.

Very truly yours,

[Name of Client Official]

[Title]

[Company Name]