

[Company Letterhead]

[Date]

[Accounting Firm Name]

[Address]

[City, State, Zip Code]

Subject: Representation Letter for Agreed-Upon Procedures Regarding Internal Control

Dear [Partner Name],

In connection with your engagement to apply agreed-upon procedures to the internal controls of [Company Name] regarding [specific process, e.g., cash disbursements or payroll] for the period [Start Date] to [End Date], we confirm the following representations made to you during your engagement:

1. We acknowledge our responsibility for establishing and maintaining effective internal control over financial reporting and the specific subject matter identified.
2. We are responsible for the design, implementation, and maintenance of internal controls relevant to the procedures performed.
3. We have performed an evaluation of the effectiveness of the internal controls and have determined that they meet the specified criteria as of [Date].
4. We have made available to you all relevant documentation and records relating to the internal control structure.
5. We have disclosed to you all known deficiencies in the design or operation of internal controls, including any reports of fraud or suspected fraud involving management or employees who have a significant role in internal control.
6. There have been no events subsequent to [End Date] that would require adjustment to or modification of the findings of the agreed-upon procedures.
7. We have responded fully to all inquiries made to us by you during your engagement.
8. We understand that your report is intended solely for the information and use of [Management/Board of Directors] and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

[Signature]

[Name of Chief Executive Officer]

[Title]

[Signature]

[Name of Chief Financial Officer]

[Title]