

[Entity Letterhead]

[Date]

[Practitioner Name]

[Firm Name]

[Address]

Subject: Management Representation Letter for Agreed-Upon Procedures Engagement

Dear [Practitioner Name],

This representation letter is provided in connection with your engagement to perform agreed-upon procedures regarding [Description of Subject Matter/Financial Information] as of [Date/Period]. We acknowledge our responsibility for the subject matter and the sufficiency of the procedures for our purposes.

We confirm, to the best of our knowledge and belief, the following representations:

- We acknowledge our responsibility for the [Subject Matter] in accordance with [Applicable Criteria].
- We have provided you with access to all records, documentation, and other information relevant to the performance of the agreed-upon procedures.
- We have disclosed to you all known matters contradicting the subject matter or the assertions related thereto.
- There have been no events subsequent to [Date] that would require adjustment to or disclosure in the subject matter.
- We have disclosed to you any known fraud or suspected fraud affecting the entity, as well as any allegations of fraud received from employees or regulators.
- We have disclosed to you all instances of non-compliance or suspected non-compliance with laws and regulations.
- We understand that your report is intended solely for the information and use of [Specified Parties] 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/Owner]

[Title]

[Signature]

[Name of Chief Financial Officer]

[Title]