

[Company Letterhead]

[Date]

[Accounting Firm Name]

[Address]

[City, State, Zip Code]

Subject: Representation Letter for Agreed-Upon Procedures - Project [Project Name/Target Company]

Dear [Contact Person Name],

This representation letter is provided in connection with your performance of the agreed-upon procedures (AUP) regarding the proposed acquisition of [Target Company Name] by [Acquiring Company Name] as of [Effective Date/Period].

We acknowledge our responsibility for the following:

- The subject matter and the sufficiency of the procedures performed for our purposes.
- Providing you with access to all financial records, underlying data, and relevant personnel.
- The fair presentation of the financial information and supporting schedules provided to you.

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

1. **Completeness of Information:** All financial and accounting records, meeting minutes, and contracts relevant to the agreed-upon procedures have been made available to you.
2. **Accuracy of Data:** The data provided for the analysis of [Working Capital/EBITDA/Inventory/etc.] is accurate, complete, and derived from the books and records of the company.
3. **No Undisclosed Liabilities:** There are no material undisclosed liabilities, contingencies, or commitments that would significantly impact the subject matter of your procedures.
4. **Compliance:** The company has complied with all contractual agreements and regulatory requirements that could have a material effect on the financial information provided.
5. **Subsequent Events:** No events have occurred subsequent to [Balance Sheet Date] that would require adjustment to or disclosure in the financial information subject to your procedures.
6. **Fraud and Errors:** We have no knowledge of any fraud or suspected fraud affecting the company involving management or employees who have significant roles in internal control.

We understand that your engagement was conducted in accordance with standards established by the [Relevant Accounting Institute, e.g., AICPA] and that you do not express an opinion or an

audit conclusion. Your report is intended solely for the use of [Acquiring Company Name] and should not be distributed to third parties without prior written consent.

Very truly yours,

[Signature]

[Name of Authorized Officer]

[Title, e.g., CFO/CEO]

[Company Name]