

[Company Letterhead]

[Date]

[Accounting Firm Name]

[Address]

[City, State, Zip Code]

Subject: Representation Letter for Agreed-Upon Procedures Regarding Regulatory Compliance

Dear [Engagement Partner Name],

This representation letter is provided in connection with your engagement to perform agreed-upon procedures (AUP) for the purpose of assisting us in evaluating our compliance with [Specific Regulation/Law Name] during the period [Start Date] to [End 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 complying with [Specific Regulation/Law Name] and for the design, implementation, and maintenance of internal controls relevant to such compliance.
2. We have performed an evaluation of the Company's compliance with the specified requirements and have determined that the Company is in compliance with [Specific Regulation/Law Name], except as disclosed to you in writing.
3. We have made available to you all relevant records, documentation, and information pertinent to the compliance requirements and the agreed-upon procedures.
4. We have responded fully to all inquiries made to us by you during the course of your engagement.
5. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices or compliance requirements that could have a material effect on the subject matter of your report.
6. We are responsible for the sufficiency of the procedures agreed upon for our purposes.
7. No events have occurred subsequent to the period being examined through the date of this letter that would require adjustment to or modification of the findings of the agreed-upon procedures.
8. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when performing the agreed-upon procedures.

Sincerely,

[Signature]

[Name of Authorized Official]

[Title/Position]

[Signature]

[Name of Chief Financial Officer/Compliance Officer]

[Title/Position]