

[Date]

[To: Name of Practitioner/Firm]

[Address of Practitioner/Firm]

Subject: Representation Letter for Agreed-Upon Procedures Engagement

Dear [Name of Practitioner],

In connection with your engagement to perform agreed-upon procedures regarding [Description of Subject Matter, e.g., the Sales Report for the Period Ended December 31, 2023], 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 the subject matter and for ensuring that it is in accordance with [Specify Criteria, e.g., the terms of the Licensing Agreement].
2. We are responsible for the selection of the criteria against which the subject matter is measured or evaluated.
3. We have made available to you all relevant information and access to personnel necessary for the performance of the agreed-upon procedures.
4. We have disclosed to you all known matters contradicting the subject matter and any communication from regulatory agencies affecting the subject matter.
5. There are no material errors, fraud, or suspected fraud that would significantly affect the results of the procedures performed.
6. We have disclosed to you any events subsequent to the period covered by the subject matter that would have a material effect on the presentation of the subject matter or the findings of your report.
7. [Optional: Insert specific representations related to the unique nature of the engagement].

We understand that your engagement was conducted in accordance with standards established by the [Relevant Accounting Body, e.g., AICPA] and that the sufficiency of the procedures is solely the responsibility of the specified parties.

Very truly yours,

[Signature]

[Name of Authorized Official]

[Title/Position]

[Name of Responsible Party/Entity]