

[Company Letterhead]

[Date]

[Accounting Firm Name]

[Address]

[City, State, Zip Code]

Re: Representation Letter for Agreed-Upon Procedures Regarding Royalty Payments for [License/Agreement Name] dated [Agreement Date].

Dear [Partner Name],

In connection with your engagement to apply agreed-upon procedures to the Statement of Royalties due to [Licensor Name] for the period from [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 the subject matter and the sufficiency of the procedures for our purposes.
2. The Statement of Royalties has been prepared in accordance with the terms and definitions set forth in the Royalty Agreement dated [Agreement Date].
3. We have made available to you all relevant financial records and related data, including all sales reports, invoices, and shipping documents pertinent to the royalty calculations.
4. All sales and revenue subject to royalty payments under the Agreement have been accurately recorded in the accounting records and included in the Statement of Royalties.
5. Allowable deductions (such as returns, discounts, or taxes) have been calculated and applied strictly in accordance with the provisions of the Royalty Agreement.
6. There are no known instances of non-compliance with the Royalty Agreement that would have a material effect on the royalty payments due.
7. There have been no events subsequent to the period under review that would require adjustment to the royalty calculations or disclosure in the Statement of Royalties.
8. We have disclosed to you all communications from [Licensor Name] regarding disputes or questions concerning the calculation of royalties.
9. We have responded fully to all inquiries made to us by you during the course of your engagement.

Very truly yours,

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[Name of Official]  
[Title, e.g., CFO/Controller]

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[Name of Official]  
[Title, e.g., CEO]