

[Company Letterhead]

[Date]

[Name of Accounting Firm]  
[Address of Accounting Firm]  
[City, State, Zip Code]

Re: Representation Letter for Agreed-Upon Procedures Engagement regarding [Subject Matter]

Dear [Name of Engagement Partner/Firm Name],

In connection with the agreed-upon procedures engagement performed by you at our request, 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 [Subject Matter/Data] provided to you is presented in accordance with [Criteria Name/Relevant Standards].
3. We have provided you with all relevant information and access to all records, documents, and personnel necessary to perform the procedures.
4. There are no known instances of non-compliance with laws or regulations, or any known fraud or suspected fraud, that would affect the subject matter of this engagement.
5. No events have occurred subsequent to [Date of Period Being Reviewed] through the date of this letter that would require adjustment to or disclosure in the subject matter.
6. We have disclosed to you all known matters contradicting the subject matter and any communication from regulatory agencies affecting the subject matter.
7. Your report is intended solely for the information and use of [List Specific 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 Authorized Representative]  
[Title]

[Signature]  
[Name of Second Authorized Representative, if applicable]  
[Title]