

[Entity Letterhead]

[Date]

[To Accountant's Name]

[Accountant's Address]

Dear [Accountant's Name],

We are providing this letter in connection with your compilation of the [forecast/projection] of [Company Name], which comprises the prospective balance sheet as of [Date], and the related prospective statements of income, retained earnings, and cash flows for the period then ending.

We confirm that we are responsible for the following:

- The preparation and fair presentation of the prospective financial statements in accordance with the guidelines established by the American Institute of Certified Public Accountants (AICPA).
- The selection of the criteria and the underlying assumptions used in the preparation of these statements.

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

1. The prospective financial statements reflect management's judgment, as of [Date], of the expected conditions and its expected course of action.
2. The financial forecast/projection is presented in conformity with AICPA presentation guidelines.
3. The assumptions used are reasonable and provide a realistic basis for the preparation of the statements.
4. We have made available to you all relevant financial records and related data, including significant assumptions and plans.
5. There are no material transactions that have not been properly recorded in the underlying data for the prospective financial statements.
6. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities as reflected in the prospective information.

Sincerely,

[Signature]

[Name of Chief Executive Officer]

[Signature]

[Name of Chief Financial Officer]