

[Date]

[Addressee Name]

[Title]

[Company Name]

[Address]

**Subject: Independent Accountant's Report on Applying Agreed-Upon Procedures**

Dear [Name],

We have performed the procedures enumerated below, which were agreed to by [Client Name] and [Specified Requesting Parties], solely to assist you in evaluating [Description of Subject Matter, e.g., the accuracy of specific financial data or compliance with specific requirements] as of [Date].

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

- **Procedure 1:** [Detailed description of the procedure performed].  
**Finding 1:** [Detailed description of the results/findings].
- **Procedure 2:** [Detailed description of the procedure performed].  
**Finding 2:** [Detailed description of the results/findings].

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on [Subject Matter]. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of [List Specified Parties] and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

[Signature]

[Firm Name]