

[Date]

[To the Board of Directors/Management]

[Requesting Entity Name]

[Address]

[City, State, Zip Code]

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

Dear [Name of Contact],

We have performed the procedures enumerated below, which were agreed to by [Requesting Entity] (the "Company") and [Specify Other Intended Users, e.g., Underwriters or Lenders], solely to assist you in evaluating [Specify Subject Matter, e.g., the accuracy of certain financial data included in the Offering Memorandum dated Date].

The Company's management is responsible for the subject matter. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the [Relevant Accounting Body, e.g., 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:** [Describe specific procedure, e.g., We compared the amounts listed in Schedule A to the general ledger.]  
**Finding 1:** [Describe result, e.g., The amounts were found to be in agreement.]
- **Procedure 2:** [Describe specific procedure, e.g., We recalculated the interest expense for the period ending Date.]  
**Finding 2:** [Describe result, e.g., No differences were noted.]

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.

Yours sincerely,

[Signature of Accounting Firm]

[Name of Accounting Firm]

[City, State]