[Audit Firm Letterhead]

Independent Accountant's Report on Applying Agreed-Upon Procedures

To: [Sponsor/Depositor Name]
To: [Underwriter/Lead Manager Name]

Date: [Insert Date]

Re: [Name of Securitization Transaction/Series]

We have performed the procedures enumerated below, which were agreed to by [Sponsor Name] and [Underwriter Name] (together, the "Specified Parties"), solely to assist you in evaluating the accuracy of certain attributes of a portfolio of [Type of Assets, e.g., Auto Loans/Mortgages] (the "Assets") in connection with the proposed securitization transaction.

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 the Specified Parties. 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.

Procedures and Findings

1. We were provided an electronic data file (the "Data Tape") containing information on [Number] assets. We randomly selected a sample of [Number] assets (the "Sample Assets") for testing.

2. For each Sample Asset, we compared the following attributes listed on the Data Tape to the corresponding source documents provided by the Sponsor (e.g., Loan Agreement, Credit Application, Title Document):

- Borrower Name
- Original Principal Balance
- Current Interest Rate
- Maturity Date
- Credit Score (FICO)
- Origination Date

3. We compared the results and noted the following exceptions: [Insert "None" or list specific discrepancies found].

4. We recalculated the [Weighted Average Coupon/Remaining Term] of the Assets as of [Cut-off Date] based on the Data Tape and found the calculation to be [mathematically accurate/discrepant as follows].

Additional Disclosures

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 on the Data Tape. 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 the Specified Parties and is not intended to be and should not be used by anyone other than these Specified Parties.

[Signature of Accounting Firm]
[City, State]