

[Audit Firm Letterhead]

**REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM ON  
SUPPLEMENTARY INFORMATION**

To the Board of Directors and Shareholders of [Company Name]

We have audited the financial statements of [Company Name] as of [Year End Date], and for the year then ended, and our report thereon dated [Date of Auditor's Report on Financial Statements], which expressed an unqualified opinion on those financial statements, appears on page [Number].

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The [Identify Supplementary Information, e.g., Schedule of Expenditures of Federal Awards] is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the [Identify Supplementary Information] is fairly stated in all material respects in relation to the financial statements as a whole.

[Signature of Audit Firm]

[City and State/Country of Issuance]

[Date]