

Dear _____:

ENGAGEMENT LETTER FOR FINANCIAL STATEMENT REVIEW SERVICES

This letter confirms the terms, objectives, and nature of our engagement to review the financial statements of _____ for the period ending _____.

OBJECTIVE AND SCOPE OF THE ENGAGEMENT

We will review the financial statements of the entity, which comprise the balance sheet as of _____, and the related statements of income, changes in partners' capital (or stockholders' equity), and cash flows for the period then ending, and the related notes to the financial statements.

Our objective is to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements in order for the statements to be in accordance with _____.

OUR RESPONSIBILITIES

We will conduct our review engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) issued by the American Institute of Certified Public Accountants (AICPA). A review of financial statements consists principally of performing analytical procedures and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. A review does not contemplate obtaining an understanding of internal control or assessing control risk, tests of accounting records and responses to inquiries by obtaining corroborating evidential matter, or certain other procedures ordinarily performed in an audit. Accordingly, we do not express an opinion on these financial statements.

MANAGEMENT'S RESPONSIBILITIES

Our engagement will be conducted on the basis that management acknowledges and understands that they have responsibility:

- For the preparation and fair presentation of the financial statements in accordance with _____.
- For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
- To provide us with access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
- To provide us with additional information that we may request from management for the purpose of the review.
- To provide us with unrestricted access to persons within the entity from whom we determine it necessary to obtain review evidence.

OUR REPORT

Unless unanticipated difficulties are encountered, our report on the financial statements will read as follows:

"We have reviewed the accompanying financial statements of _____, which comprise the balance sheet as of _____, and the related statements of income, changes in partners' capital (or stockholders' equity), and cash flows for the period then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of

company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion. Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with _____."

FEES

Our fees for these services will be based on _____, plus out-of-pocket expenses. We will bill you as progress blockages occur, and invoices are due upon receipt.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our review of the financial statements including our respective responsibilities.

Sincerely,

Acknowledged and agreed on behalf of:

Accepted and agreed to by:

Firm Name (CPA)

Client Entity Name

By (Signature)

By (Signature)

Date

Date