

## Sample Representation Letter

Date

Dear [Team Captain/Reviewer]:

We are providing this letter in connection with the peer review of [name of firm] as of the date of this letter and for the year ended [year end date].

We understand that we are responsible for complying with the rules and regulations of state boards of accountancy and other regulators. We confirm, to the best of our knowledge and belief, that we are not aware of any situations where [name of firm] or its personnel has not complied with state board(s) of accountancy or other regulatory bodies rules and regulations, including applicable firm and individual licensing requirements in each state in which it practices for the year under review or has notified the peer reviewer of any such situations. We have also provided a list of all client engagements to the [reviewer/administering entity] with periods ending during the year under review and provided the reviewer with any other information requested, including communications relating to allegations or investigations (including litigation) in the conduct of an accounting, audit or attestation engagement performed and reported on by the firm, whether the matter relates to the firm or its professional personnel, within three years preceding the current peer review year-end. For attestation engagements, including financial forecasts or projections, the list included those engagements with report dates during the year under review.

Sincerely,

[Name of reviewed firm]