[Name]

[Company]

[Address]

Re: [Company]

We have previously prepared Federal and State tax returns for [Company] in accordance with the Statement on Standards for Tax Services issued by the American Institute of Certified Public Accountants. We issued the tax returns on [DATE] and we have not performed any procedures since that date.

You have requested access to our work papers prepared in connection with our preparation of [Company]’s [Date] tax returns. Pursuant to I.R.C. §7216 [Company] in has authorized our firm to allow you review our tax preparation work papers. We understand that the purpose of your review is to obtain information regarding [Company] to assist you in preparing its [Year] Federal and State tax returns. For that purpose, only, we will provide you access to our work papers that relate to your objective.

Our work in the preparation of [Company] Federal and State tax returns were not planned or conducted in contemplation of your review. Therefore, items of possible interest to you may not have been specifically addressed. During our work, our use of professional judgment means that matters may have existed that would have been assessed differently by you. We make no representation as to the sufficiency or appropriateness of the information in our audit documentation for your purposes.

Because your review of our work papers is undertaken solely for the purpose described above, and may not entail a review of all of our tax work papers, you agree (1) the information obtained from your review will not be used by you for any other purpose, and (2) you will not provide expert testimony or litigation support services or otherwise accept an engagement to comment on issues relating to the quality of our services.

We may, at our discretion, provide copies of work papers you request. You agree to subject any such copies or information otherwise derived from our work papers to your normal policies for retention of tax work papers and protection of confidential client information. Further, in the event a third- party request access to your work papers prepared in connection with your tax preparation services for [Company] you agree to obtain our permission before voluntarily allowing any such access to our work papers or information otherwise derived from our work papers. You also agree to obtain on our behalf any releases that you obtain from such third party. You agree to advise us promptly and provide us a copy of any subpoena, summons, or other court order for access to your work papers that includes copies of our work papers or information otherwise derived therefrom.

Please confirm your acceptance and agreement with the preceding conditions by signing and dating the enclosed copy of this letter and returning it to us.

Very truly yours,

[CPA Firm]

[Name]

By:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_