**SAMPLE REPRESENTATION LETTER- CC RI 20-39**

Date (*same date of the report*)

CPA

San Juan, Puerto Rico

In connection with your engagement to apply agreed-upon procedures performed to the Schedule B- Schedule of Transactions and Balances Included in the Income Tax Return Subject to the Agreed Upon Procedures for the period ended December 31, 20XX (the Schedule) we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement:

1. We acknowledge that we are responsible for the agreed upon procedures performed in the Schedule.
2. We have obtained from the necessary parties their agreement to the procedures and their acknowledgment that the procedures are appropriate for their purposes.
3. We have provided you with all relevant information and access under the terms of our agreement.
4. We have disclosed to you all known matters contradicting the information in the Schedule.
5. We have disclosed to you any communication from regulatory agencies, internal auditors, other independent practitioner, or consultants, and other affecting the Schedule, including communications received between the date of the Schedule and the date of our report.
6. We are not aware of any material misstatement in the Schedule.
7. We have disclosed to you all known events subsequent to the date of the Schedule to the date of this letter and the date of your report that would have a material effect on the Schedule.
8. Address other matters that the practitioner deems appropriate.

Signature