# INDEPENDENT AUDITOR'S LETTER

To Whom It May Concern:

We have examined the accompanying financial statements of the entity named below, which comprise the balance sheets as of the date(s) indicated, and the related statements of income, changes in equity, and cash flows for the period(s) then ended. Management is responsible for the preparation and fair presentation of these financial statements in accordance with United States generally accepted accounting principles. Our responsibility is to express an opinion on these financial statements based on our audits.

**Entity Name:** ______________________________

**Period Covered:** ______________________________

**Auditor's Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the entity as of the date(s) indicated and the results of its operations and its cash flows for the period(s) then ended in accordance with United States generally accepted accounting principles.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor’s Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with auditing standards generally accepted in the United States of America, we exercise professional judgment and maintain professional skepticism throughout the audit. We also: • Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. • Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. • Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements. • Conclude whether, based on the audit evidence obtained, there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time. If we conclude that a substantial doubt exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

**Signature of Auditor:** ______________________________

**Auditor's Firm Name:** ______________________________

**Address:** ______________________________

**City, State, ZIP:** ______________________________

**Phone:** ______________ **Email:** ______________________________

This letter is provided in connection with the audit of the financial statements and is intended solely for the information and use of the management, members, and others within the entity, and should not be used for any other purpose without our prior written consent.

| **AUDITOR'S SIGNATURE** | **AUTHORIZED REPRESENTATIVE** |
| --- | --- |
| Signature: ______________ | Signature: ______________ |