



Date: [_____]

To Whom It May Concern:

At the request of [_____],
we performed certain agreed-upon procedures (AUP) related to evaluating the
company's internal controls and identifying potential indicators of fraudulent
activity for the period [_____] to [_____].

The procedures we performed included, but were not limited to:

- Review of internal control processes over cash and financial reporting
- Interviews with key management and staff
- Examination of select transactions for irregularities

Based on the procedures performed, we did not observe any indications of
fraudulent activity during the period under review. However, these procedures
were not designed to detect all instances of fraud, and therefore, we make no
representation regarding the existence or absence of fraud beyond the scope of our
engagement.

This letter is intended solely for the use of
[_____] and The International
Business Credential Association, and should not be used for any other purpose
without our prior written consent.

Sincerely,

[CPA Name] _____

[CPA Signature] _____

[CPA License Number] _____

[CPA Firm Name] _____

CPA Firm Official Seal

