

Certified Public Accountants

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\_\_\_\_\_

Re: \_\_\_\_\_

Gentlemen:

\_\_\_\_\_, of \_\_\_\_\_ for \_\_\_\_\_, has requested that we furnish you with certain information in connection with an audit of \_\_\_\_\_'s financial statements as of \_\_\_\_\_, 20\_\_\_\_, and during the period from that date to the date of this letter.

While this firm represents \_\_\_\_\_ on a regular basis, our engagement has been limited to specific matters as to which we were consulted by \_\_\_\_\_. As requested in the aforesaid letter, our response only includes the matters that were pending as of \_\_\_\_\_, 20\_\_\_\_, through the date hereof, for which we had been engaged to provide legal consultation or representation.

We advise you that as of this date, \_\_\_\_\_, 20\_\_\_\_, we were not engaged to give substantive attention to, or represent the college in connection with, material loss contingencies coming within the scope of clause (a) of paragraph 5 of the Statement of Policy referred to in the last paragraph of this letter, and we do affirmatively state that we are aware of no other pending or threatened litigation, claims, or assessments against the college as of \_\_\_\_\_, 20\_\_\_\_, and through the date of this reply.

With respect to the matters specifically identified in \_\_\_\_\_'s letter and upon which comment has been specifically requested, as contemplated by clauses (b) or (c) of paragraph 5 of the ABA Statement of Policy, we advise you, subject to the foregoing and the last paragraph of this letter, that we are aware of no other unasserted claims or assessments against the college at or prior to the date hereof.

No statement for legal services rendered by us to \_\_\_\_\_ is past due.

The information set forth herein is accurate as of the date of this letter (the date on which we concluded our internal review procedures for purposes of preparing this response), and we disclaim any undertaking to advise you of changes which hereafter may be brought to our attention except as noted in the following paragraph.

This response is limited by, and in accordance with, the ABA Statement of Policy **Regarding Lawyers' Response to Auditors' Request for Information** (December 1975). Without limiting the generality of the foregoing, the limitations set forth in such Statement on the scope and use of this response (Paragraphs 2 and 7) are specifically incorporated herein by reference, and any description herein of any "loss contingencies" is qualified in its entirety by Paragraph 5 of the Statement and the accompanying commentary (which is an integral part of the Statement). Consistent with the last sentence of Paragraph 6 of the ABA Statement of Policy

# Accountants Complete Model Letter

**M Carnoy**



**Accountants Complete Model Letter:**

## Reviewing **Accountants Complete Model Letter**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is truly astonishing.

Within the pages of "**Accountants Complete Model Letter**," an enthralling opus penned by a highly acclaimed wordsmith, readers embark on an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve in to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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