**Official Letterhead of CPA Firm**

**Date**

**Name of Client**

**Address of Client**

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for **Client’s Legal Name**.

We will apply the agreed-upon procedures which the Delaware State Housing Authority (DSHA) has specified, as listed in the attached schedule(s), to **Client’s Name** grant application for the Investment known as **Investment address** in accordance with the DSHA Downtown Development District (DDD) program guidelines. This engagement is solely to assist **Client’s Name** and DSHA with **Client’s Name** DDDRebate application. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule(s) either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

Because the agreed-upon procedures do not constitute an examination, we will not express an opinion on the DDD rebate request. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

We will submit a report listing the procedures performed and our findings. This report is intended solely for the use of **Client’s Name** and DSHA and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. The attestation documentation for this engagement is the property of **CPA Firm’s Name** and constitutes confidential information. However, we may be requested to make certain attestation documentation available to DSHA pursuant to authority given to it by law or regulations. If requested, access to such attest documentation will be provided under the supervision of **CPA Firm’s Name** personnel. Furthermore, upon request, we may provide copies of selected attest documentation to DSHA. DSHA may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

We plan to begin our procedures on approximately **Date** and, unless unforeseeable problems are encountered, the engagement should be completed by **Date**. At the conclusion of our engagement, we will require a representation letter from management that, among other things, will confirm management’s responsibility for the presentation of the DDD Attestation Report and required forms in accordance with the DSHA DDD’s Guidelines.

***\* We estimate that our fees for these services will range from $         to $         . You will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, etc. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss this with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes          days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-or-pocket expenditures through the date of termination.***

***\* We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter.***

Very truly yours,

**CPA Firm’s Name**

RESPONSE:

This letter correctly sets forth our understanding.

By:

Title:

Date:

***\* Example language only – use customary firm policy wording for these paragraphs.***