

Date

CPA FIRM NAME

CPA FIRM ADDRESS

In connection with your engagement to apply the agreed-upon procedure to the electronic submission and related hard copy documents of [Lender] as of and for the year ended [Date], we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We are responsible for the electronic submission of required annual financial data to U.S. Department of Housing and Urban Development (HUD), Lender Electronic Assessment Portal (LEAP) and for ensuring that it is complete, accurate, and timely filed, in accordance with our regulatory and contractual obligations to the HUD.
2. The electronic submission of the items listed in the “Category (UFRS Rule Information)” column agrees exactly with the corresponding printed documents listed in the “Procedures Applied” column as shown below.

Category (UFRS Rule Information)	Procedures Applied	Findings
Financial Data Template (FDT)	We compared the electronic Financial Data Entry input in LEAP to the hard copy Financial Data Entry provided as a supplemental schedule opined on in relation to the financial statements as a whole and attached in line item 040 of the Audit Related Questions and Documents (ARQ).	Agrees
Schedule of Findings, Questioned Costs, and Recommendations	We compared the schedule of findings, questioned costs, and recommendations attached in line item 043 of the ARQ to the hard copy schedule of findings, questioned costs, and recommendations.	Agrees
Management Letter	We compared the management letter attached in line item 050 of the ARQ to the hard copy management letter.	Agrees
Corrective Action Plans	We compared the corrective action plans attached in line items 051 and 052 of the ARQ to the hard copy corrective action plans.	Agrees

3. We have disclosed to you all known matters contradicting the completeness or accuracy of the LEAP submission and the documents referred to under “Procedures Applied”.

4. We have disclosed to you any communications from regulatory agencies, other independent practitioners or consultants, and others affecting the LEAP submission and related hard copy documents, including communications received between **Assertion Year End Date** and the **Report Date**.
5. We have provided you with access to all records that we believe are relevant to the LEAP submission and related hard copy documents and to the agreed-upon procedure.
6. We have disclosed to you [List other matters as you have deemed appropriate.]
7. We have responded fully to all inquiries made to us by you during the engagement.
8. No events have occurred subsequent to **Date of Subject Matter** that would require adjustment to or modification of the electronic submission or related hard copy documents.

Signature _____

Date _____

Signature _____

Date _____