Partner

[Name of the firm]

Chartered Accountants Date: ….2014

[Address] Ref: DC/R-01/13-14/676

**Professional clearance for Audit of ----------------- Ltd. for the year ending 31 December 2014.**

Dear Sir,

Thank you very much for your letter on the captioned subject. We would like to congratulate you for being new auditor of XYZ Ltd for the year ending 31 December 2014.

We would like to inform you that we are not aware of any professional reason as to why you should not take up the aforesaid audit.

Thanking you

Sincerely,

**[Name of the firm]**

**Chartered Accountants**

**Disclaimer: Dummy audit working files have been prepared and published to improve the quality of audit documentation of member firms providing audit services in Bangladesh. Member firms providing audit services should not assume these dummy working files as absolute benchmark for the purpose of preparing and keeping audit documentation. Every audit client has unique characteristics and risks. International Standards on Auditing (ISA) also requires to exercise engagement partner’s judgment on a number of areas in conducting the audit of an entity. Therefore, member firms should use their professional knowledge, skill, experiences along with these dummy working files to keep adequate and appropriate working papers for each audit engagement. The preparers do not assume any liability for drawing an inappropriate audit opinion based on the working papers prepared on the basis of these dummy working files.**