Board of Directors

XYZ Ltd Date: 14 March 2014

Ref: DC/J-05/13-14/115

Dear Sirs,

**Expression of interest for re-appointment as a statutory auditor of XYZ Ltd for the year ending 31 December 2014**

We have recently completed the audit of your organization for the year ended on 31 December 2013. You will appreciate the number of hours and efforts we have put together for finalization of the report.

We hereby express our interest for re-appointment as a statutory auditor of XYZ Ltd for the year ending 31 December 2014 with same fees/ XXXXX with last year plus applicable VAT.

Thanking you

Yours Faithfully,

**[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.**

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