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| **Client: XYZ LTD** | **Prepared by: MR:A** | **Date: 04 January 2015** | **Ref:**  **PAF 2.2** |
| **Year end: 31 December 2014** | **Reviewed by: MR:S** | **Date: 04 February 2015** |

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| --- | --- |
| ABC & Co.  Chartered Accountants  Since ………………………………….1968 | House:25, Road:13/A  Block-A, Banani,  Dhaka-1213  Phone: 9890206,9893436  Email:abc@abc.org |

Date; December 24, 2014

The Managing Director

XYZ Limited

House #51,Road# 8, Block-E

Mohakhali, Dhaka-1000.

Subject: Audit of Accounts of XYZ Limited for the year ended December 31, 2014.

Dear Sir,

We are sending our representatives, whose specimen signatures are appended below, to conduct the Audit of the Financial Statements of XYZ Limited for the year ended December 31, 2014.

|  |  |  |
| --- | --- | --- |
| **Sl. No.** | **Name of the Auditors** | **Specimen Signature** |
| 1 | Md. ABC | ABC |
| 2 | Md. LMN | MN |
| 3 | Md. OPQ | OPQ |
| 4 | Ms. EFG | EFG |

We request you to please extend all possible cooperation to them for early completion of the audit.

Thanking You.

Yours Truly,

ABC

ABC & Co.

(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.**