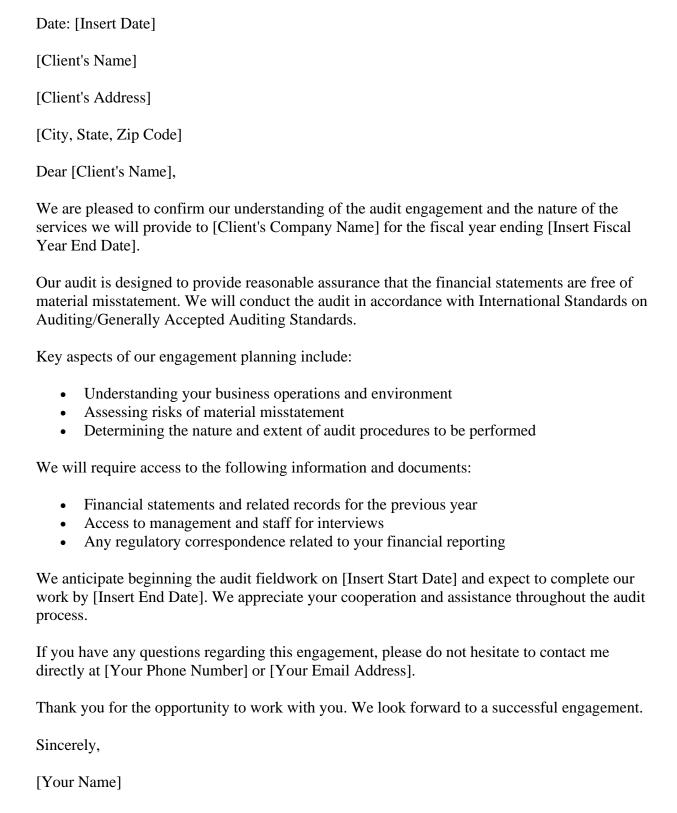
Audit Engagement Planning Letter



[Your Position]

[Your Firm's Name]

[Your Firm's Address]

[City, State, Zip Code]