

**Appendix C - Sample Accountant Letters Confirming Specified Information**  
**(Informative)**

It is acceptable for professional accountants to provide letters that address specified matters. The letters would be provided in accordance with the professional standards in the jurisdiction in which the accountant practices.

Two examples of the letter that might be prepared by an accountant in the United States and in Canada follow:

**UNITED STATES**

To the [Certification Authority] and Management of [Client]:

We have performed the procedures enumerated below, which were agreed to by the Managements of Client, solely to assist you in evaluating the company’s application for an Extended Validation (EV) Certificate, dated....., 20..... This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

<b>Specified Information:</b>	<b>Procedure:</b>	<b>Results:</b>
	<b>(Note 1: These are illustrative of the procedures that would be undertaken and are designed to meet the needs of the Certification Authorities issuing Extended Validation Certificates)</b>	<b>(Note 2: If you are unavailable to perform any of the stated procedure, this should be noted in this column. Any exceptions should be noted in a separate paragraph below)</b>
Legal Name - 123456 Delaware corporation	Agree legal name to permanent audit file information (If audit has been completed).	Legal name on the application agrees with the information contained in our permanent file with respect to Client.  (If there is no permanent file, state this fact)
Doing business as - "Name"	Agree name to government data base of business names	The name "Name" is registered with the (name of database to which the name was agreed)
Physical location - "Address Information"	Visit the location at the address	Site visit completed at Address
Business Phone Number - 555 999 9999	Phone the number provided and confirm that it was	Phoned Business Number and noted that it was answered

answered by the named organization with the Doing Business As name. This would be provided by the receptionist

Bank Account – “Bank Name”, “Account Number” Request a letter directly from “the Bank” confirming the existence of the account for the benefit of “the Client” Received letter directly from “the Bank” confirming the existence of the account for the benefit of “the Client”

The corporate officers are “NAMED” (verified officer) Agree Names to annual shareholders meeting minutes (Note - not required to personally know the officers) Agreed Names listed as corporate officers on the application to minute books maintained by the Client

Name of application signer and approver Obtain letter from verified Officer confirming the names of the application signer and approver Obtained letter from the President confirming the names of the duly authorized names of the application signer and approver as they appear in the application

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the Application for Extended Validation Certificate. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Certification Authority and managements of Client, and is not intended to be and should not be used by anyone other than these specified parties.

[Signature]

[Date]

CANADA

To: [Name of Certification Authority]

Re: Client Limited [Applicant]

As specifically agreed, I/we have performed the following procedures in connection with the above company's application for an Extended Validation (EV) Certificate, dated ....., 20.... with respect to the following specified information contained in the application

<b>Specified Information:</b>	<b>Procedure:</b>	<b>Results:</b>
	<b>(Note 1: These are illustrative</b>	<b>(Note 2: If you are unavailable</b>

	<b>of the procedures that would be undertaken and are designed to meet the needs of the Certification Authorities issuing Extended Validation Certificates)</b>	<b>to perform any of the stated procedure, this should be noted in this column. Any exceptions should be noted in a separate paragraph below)</b>
Legal Name - 123456 Ontario limited	Agree legal name to permanent audit file information (If audit has been completed)	Legal name on the application agrees with the information contained in our permanent file with respect to Client.  (If there is no permanent file, state this fact)
Doing business as - "Name"	Agree name to government data base of business names	The name "Name" is registered with the (name of database to which the name was agreed)
Physical location - "Address Information"	Visit the location at the address	Site visit completed at Address
Business Phone Number - 555 999 9999	Phone the number provided and confirm that it was answered by the named organization	Phoned Business Number and noted that it was answered with the Doing Business As name. This would provided by the receptionist
Bank Account – "Bank Name", "Account Number"	Request a letter directly from "the Bank" confirming the existence of the account for the benefit of "the Client"	Received letter directly from "the Bank" confirming the existence of the account for the benefit of "the Client"
The corporate officers are "NAMED" (verified officer)	Agree Names to annual shareholders meeting minutes (Note - not required to personally know the officers)	Agreed Names listed as corporate officers on the application to minute books maintained by the Client
Name of application signer and approver	Obtain letter from verified Officer confirming the names of the application signer and approver	Obtained letter from the President confirming the names of the duly authorized names of the application signer and approver as they appear in the application

As a result of applying the above procedures, I/we found [no / the following] exceptions [list of exceptions]. However, these procedures do not constitute an audit of the company's application for an EV Certificate, and therefore I express no opinion on the application dated ....., 20.....

This letter is for use solely in connection with the application for an Extended Validation Certificate by [Client] dated ....., 20.....

City

(signed) .....