

[enter date here]

Harvest Valuations, LLC
orders@harvestinvestments.com
clientservices@harvestinvestments.com

This letter is to inform Harvest Valuations, LLC (Harvest) of its responsibilities and the objectives of the work to be performed as an auditor-engaged specialist for (Firm Name) in connection with the audit of the financial statements of (Client Name) as of (Month, Date, Year). We will conduct our audit in accordance with the auditing standards generally accepted in the United States of America (GAAS). We ask that you confirm your agreement with the following understanding:

1. The responsibilities of Harvest, including the objectives of the work to be performed, are to provide an independently developed expectation of fair value estimates related to the securities included in the attached Harvest Report Request Form as of (Month, Date, Year). in accordance with American Institute of Certified Public Accountants' clarified auditing standards section 540.
2. In preparing an independently developed expectation of fair value estimates of the securities requested, Harvest is responsible for:
 - a. Evaluating the relevance and reliability of data from sources external to the company utilized in its valuation model.
 - b. Developing its own assumptions; and
 - c. Utilizing its own methods to estimate the fair value of securities in accordance with the Financial Accounting Standards Board, Accounting Standards Codification Section 820.

Upon completion, we ask that you provide a report, or equivalent documentation, that describes the work performed, the results of the work, and the findings or conclusions reached.

Harvest confirms that it has no relationships with (Client Name) or any of its directors, officers, or key personnel, other than this assignment, that would impair its objectivity with respect to this assignment. This representation further includes that Harvest has no relationships to (Client Name) through employment, financial, ownership, or other business relationships, contractual rights, family relationships, or otherwise, or other conflicts of interest relevant to the work to be performed

If this letter defines your understanding with respect to the services you are to provide, please sign and date a copy and return it to us.

Firm Name/Title/Signature

Confirmed by Harvest Valuations, LLC.

Firm Name

Official's Name, Title (Printed)

Name/Title

Official's Signature

Signature

Date _____

Date _____