

**„Illustrative“ Client Consent and Acknowledgment Letter**  
**(to the letterhead of the Client [ABC Enterprises])**

[Date]

To: Mr / Mrs (full name of auditor)  
*Certified Public Accountant*

[Predecessor Auditor]

Copy:

To Mr / Mrs (full name of auditor)  
*Certified Public Accountant*

[info@assertum.ee](mailto:info@assertum.ee)

Assertum Audit OÜ  
A. H. Tammsaare tee 47,  
11316 Tallinn

We hereby confirm that we give our consent to allow Assertum Audit OÜ, as successor independent auditors for ABC Enterprises (ABC), access to your working papers for your audit of the December 31, 20X1, financial statements of ABC. We also give our consent to you to respond fully to Assertum Audit OÜ inquiries. We understand and agree that the review of your working papers is undertaken solely for the purpose of obtaining an understanding about ABC and certain information about your audit to assist Assertum Audit in planning the audit of the December 31, 19X2, financial statements of ABC.

Very truly yours,

By: \_\_\_\_\_ Date: \_\_\_\_\_