(On the client’s letterhead)

[Bank]

[Date]

Dear Sirs,

In connection with the audit of the 201X financial statements performed by AS PricewaterhouseCoopers in our company we kindly ask you to send a letter of confirmation to our auditors, signed by a member of the management board or other authorised person, containing the particulars concerning our affairs with you as at 31 December 201X listed in the Attachment to this letter. Your letter of confirmation should state clearly whether the information given refers to all our affairs with you or only part thereof (such as our affairs with a branch office).

If there is nothing to report regarding any particular item in the Attachment, please state so.

We ask you to send a digitally signed letter of confirmation to ee\_info@pwc.com or a physically signed letter of confirmation to:

AS PricewaterhouseCoopers

Tatari 1

10116 Tallinn

Estonia

In order to expedite our auditors’ work, in case of sending a physically signed letter of confirmation, we kindly ask you to send a scan of the letter also to ee\_info@pwc.com.

To ensure the timely completion of the audit we ask you to send your reply to the auditors no later than by **[date**]. Thank you for your kind cooperation.

Sincerely,

[Signature]

[Name of the client’s representative]

[Position]

[Name of the client]Attachment

We kindly ask you to provide the following information in your confirmation letter:

1. List of all bank accounts (current accounts, deposits, loan accounts, credit line, etc.) with the following data:

* type of account
* currency
* principal balance as at 31 December 201X
* interest balance as at 31 December 201X
* penalties’ balance as at 31 December 201X
* interest rate
* limits and restrictions
* guarantees
* due dates
* other important conditions

1. The report of other contracts (notes, guarantees, collaterals, options, etc.) which have been in force during the period 31 December 201Y to 31 December 201X or confirmation that no other contracts have been in force during the above-mentioned period.