*Unaffiliated Firm Confirmation Letter*

**[Provided by the Regents’ External Auditor]**

**[Date]**

In connection with your audit of the financial statements of **[name of Foundation]** as of June 30, 20\_\_ and for the year then ended, please confirm to us that you:

* Are independent under the requirements of the United States of America and the American Institute of Certified Public Accountants (AICPA).
* Are aware that the audited financial statements of **[name of Foundation]** will be included in the consolidated financial statements of the University of California for the year ended June 30, 20\_\_, on which we will report, and that your report thereon will be relied upon and referred to by us.
* Are familiar with accounting principles generally accepted in the United States of America and the generally accepted auditing standards promulgated by the AICPA and will conduct your audit and report in accordance therewith or disclose variations therefrom.
* Will inform us if there are any limitations on the scope of your audit that limits your ability to provide us with any information that we requested.
* Will provide us with a schedule of audit adjustments proposed by you that includes both those recorded by management as well as those not recorded by management. Please provide this to us by **[Date]**.

This request for information represents a standard practice adopted by PricewaterhouseCoopers LLP in carrying out our responsibility as principal auditor.

Please confirm your agreement with the foregoing by signing and dating a copy of this letter and returning it to us.

Very truly yours,

**[External Auditor Signature]**

The foregoing is confirmed:

*Signature*

*Date*