

## **Disclosure and Conflict of Interest Waiver**

Please read the following carefully. This firm, in accordance with the Professional Standards of the American Institute of Certified Public Accountants (“AICPA”) has determined that its acceptance of the following engagement may constitute a **conflict of interest** under those Professional Standards.

### Description of Proposed Engagement:

A conflict of interest may result because you or others may perceive that this firm or the CPAs performing the above engagement (“the CPAs”) impair the CPAs impartiality, intellectual honesty or objectivity. Or you may perceive that the CPAs performance of the above-described Proposed Engagement may impair the CPAs impartiality, intellectual honesty or objectivity in the CPAs performance of duties owed to you.

The CPAs have determined that they believe they can both perform the above-described engagement and fulfill the duties owed to you in an objective, impartial and intellectually honest manner.

However, before the CPAs can accept the above Proposed Engagement, the AICPA Professional Standards require that we obtain your consent. By giving your consent, you are agreeing to waive any objection to any potential or actual conflict of interest arising from the CPAs’ acceptance or performance of the above-described Proposed Engagement.

If you consent, please sign below. If you have any questions, feel free to contact us or to consult with legal counsel.

Thank you.

**[Accounting Firm Name]**

**I hereby consent to the performance by the CPAs of the above-described Proposed Engagement and waive any conflict of interest that may arise out of that engagement.**

\_\_\_\_\_  
**Signature**

**Date:** \_\_\_\_\_