**When and how to use this form**

1. Requirement for use: This form is optional, but supports meeting GAM requirements.
2. How to use this form:

It is usual to make three copies of the confirmation request: the first copy is mailed to the creditor; the second copy serves as a second request, if required; the third copy is the control copy and is filed in the workpapers.

This form is mailed by the auditor in an envelope bearing the EY return address and is accompanied by an EY reply envelope. For e-mail, faxes and other electronic communications, refer to CONFIRM 4 *Electronic confirmations* for guidance. The contents of the letter should be varied to fit the entity’s circumstances.

Matters in brackets [ ] denotes information to be inserted.

**Purpose**The long-term debt confirmation aids in supporting the amount of long-term debt reflected in the balance sheet, including the proper balance sheet classification (current versus non-current). In addition, it verifies other pertinent data, such as the date through which interest on the debt has been paid and any assets that have been pledged as collateral.

**Applicable methodology**

This form helps us achieve the requirements of the EY GAM topic CONFIRM.

(To be written on entity letterhead)

[**Date**]

[**Creditor’s name and address**]

Dear [**Name of creditor’s representative**]:

Our auditors, Ernst & Young, [**address**], are auditing our financial statements. Accordingly, please provide directly to them the following information about our indebtedness to you as of [**confirmation date**].

1. Unpaid principal balance

2. Interest rate

3. Terms for payment of principal

4. Date to which interest has been paid

5. Nature of collateral and description or address of assets pledged as collateral

6. The nature of defaults, if any

A reply envelope is enclosed for your convenience. A prompt reply would be appreciated[[1]](#footnote-1).

Very truly yours,

[**Entity name**]

By:

[**Signature / Title of entity employee authorized to make the request**]

Ernst & Young:

The above is correct except as noted below.

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Signed

Title

Date

1. EY will handle your personal information in accordance with EY’s Privacy Statement ([https://www.ey.com/en\_gl/privacy-statement](https://eur01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.ey.com%2Fen_gl%2Fprivacy-statement&data=05%7C01%7CAgustina.Vior1%40ey.com%7C5906bd7ee9674071497508da8a6bf87c%7C5b973f9977df4bebb27daa0c70b8482c%7C0%7C0%7C637974493589537096%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sdata=FcebPYrTgyz8nzhxo%2BoV2rp%2FXjor0nAeerkF52OpvwY%3D&reserved=0)). [↑](#footnote-ref-1)