

The Directors
Specimen Company Limited
St Peter Port
Guernsey
GY1

16 June 2020

Dear Sirs

Specimen Company Limited

Introduction

The purpose of this letter is to draw your attention to the findings of our audit of the above named entity for the year ended 31 December 2019. We appreciate that you may well already be aware of the matters contained in this letter, however, we are required by International Standards on Auditing (UK and Ireland) to communicate these matters to you formally.

ISA 260 Qualitative aspects of accounting practice to include; accounting policies, accounting estimates, financial statement disclosures and other related matters

There are no aspects of accounting practice or financial reporting that we wish to draw to your attention.

ISA 260 Significant matters and/or difficulties, if any, encountered during the audit;

We encountered no significant matters and or difficulties in the performance of our duties as the company's auditors.

ISA 265 Deficiencies in internal control systems

During the course of our audit we performed design and implementation testing on the principal controls, which you have established and put in place to safeguard assets and to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

Our work on the design and implementation of the principal controls in place is done in order to assess their adequacy as a basis for the preparation of the financial statements and to establish whether adequate accounting records have been maintained by the company. As a result our work cannot be expected to disclose every weakness and for this reason if any deficiencies are noted below then these may not be the only shortcomings which exist in the company's controls.

During the course of our work we found no deficiencies or significant weaknesses in the internal control systems in place within the company.

ISA 450 Unadjusted misstatements

There were no unadjusted misstatements noted during the audit process as all those adjustment proposed were made as disclosed in the representation letter.

ISA 705 Expected modifications to the Audit Report

We have not made any modification to the standard audit report wording.

Matters required by other Auditing Standards to be communicated to you

There are no matters required by other auditing standards to be communicated to you.

Yours sincerely
For Kemp Le Tissier Limited

Angus Kemp
Director