

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

[City, State, Zip Code]

Subject: Management Representation Letter for the Audit of [Company Name]

Dear [Name of Auditor/Engagement Partner],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] for the period ended [Date], for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows in accordance with [Accounting Framework, e.g., GAAP/IFRS].

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

1. Financial Statements and Financial Records

We have fulfilled our responsibilities for the preparation and fair presentation of the financial statements. We have provided you with access to all financial records and related data, and all transactions have been recorded and are reflected in the financial statements.

2. Fraud and Internal Control

We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud. There have been no instances of fraud or suspected fraud involving management or employees who have significant roles in internal control.

3. Compliance with Laws and Regulations

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

4. Litigation and Claims

All known actual or possible litigation and claims have been disclosed to you and accounted for in accordance with the applicable financial reporting framework.

5. Related Party Transactions

We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

6. Subsequent Events

No events have occurred subsequent to the balance sheet date which would require adjustment to or disclosure in the financial statements.

7. Completeness of Information

All minutes of meetings of shareholders, directors, and committees of directors have been made available to you. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.

Yours faithfully,

[Name of Chief Executive Officer]
Chief Executive Officer

[Name of Chief Financial Officer]
Chief Financial Officer