

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

RE: Management Representation Letter - Significant Accounting Estimates

Dear [Auditor Name],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] for the period ended [Date]. We acknowledge our responsibility for the measurement, recognition, and disclosure of significant accounting estimates.

We confirm, to the best of our knowledge and belief, the following representations:

1. Completeness of Estimates

We have identified all significant accounting estimates required for the preparation of the financial statements in accordance with [Applicable Financial Reporting Framework, e.g., IFRS/GAAP].

2. Appropriateness of Methods

The measurement methods, including relevant models, used by management in determining accounting estimates are appropriate and have been consistently applied in the current period.

3. Assumptions

The significant assumptions used in making accounting estimates reflect our best estimates and intent. These assumptions are consistent with the company's operational plans and the current economic environment.

4. Data Accuracy

The data used in developing accounting estimates is relevant and reliable. We have provided you with all supporting documentation and underlying records used to calculate these estimates.

5. Subsequent Events

No events have occurred subsequent to the balance sheet date that would require adjustment to the significant accounting estimates or the disclosures included in the financial statements.

6. Disclosures

The disclosures related to accounting estimates, including those regarding estimation uncertainty and valuation techniques, are complete and adequate under the requirements of [Applicable Financial Reporting Framework].

7. Management Intent

Where specific intentions are essential to the valuation or classification of an estimate, we

confirm our ability and intent to carry out the specific courses of action on which the estimate is based.

Yours faithfully,

[Name of Chief Executive Officer]
Chief Executive Officer

[Name of Chief Financial Officer]
Chief Financial Officer