

[Company Letterhead]

[Date]

[Name of Audit Firm]

[Address of Audit Firm]

Subject: Management Representation Regarding Subsequent Events Discovery

Dear [Name of Engagement Partner],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] for the period ended [Fiscal Year End Date]. This letter specifically addresses information that has come to our attention following the original date of the auditor's report but prior to the reissuance or final release of the financial statements.

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

1. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with [Applicable Financial Reporting Framework].
2. Since the date of the original auditor's report ([Original Report Date]), the following material events or facts have been discovered:
[Detailed description of the event/discovery]
3. We have evaluated the impact of this information on the financial statements and have determined that:
[Choose one: The financial statements require adjustment / The financial statements require additional disclosure / No adjustment or disclosure is necessary because...]
4. All relevant financial records and data related to this discovered event have been made available to you. No other facts have been withheld regarding this matter.
5. We confirm that there have been no other subsequent events through the date of this letter that would require adjustment to or disclosure in the financial statements which have not already been addressed.
6. We believe the effects of the discovered event are properly reflected in the updated financial statements provided to you.

Very truly yours,

[Name of Chief Executive Officer]
Chief Executive Officer

[Name of Chief Financial Officer]
Chief Financial Officer