

[Entity Letterhead]

[Date]

[To CPA Firm Name]

[Address]

[City, State, Zip]

Subject: Representation Letter for Review of Comparative Financial Statements

This representation letter is provided in connection with your review of the comparative financial statements of [Company Name], which comprise the balance sheets as of [Current Year End Date] and [Prior Year End Date], and the related statements of income, changes in stockholders' equity, and cash flows for the years then ended.

We confirm that we are responsible for the following:

- The preparation and fair presentation of the financial statements in accordance with [Accounting Framework, e.g., GAAP].
- The design, implementation, and maintenance of internal controls relevant to the financial statements.
- Providing you with access to all relevant financial records, documentation, and personnel.
- The selection and application of accounting policies.

We further represent that:

1. The financial statements referred to above are fairly presented in accordance with [Accounting Framework].
2. We have made available to you all financial records and related data, including minutes of meetings of stockholders and directors.
3. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
4. There has been no fraud involving management, employees who have significant roles in internal control, or others where the fraud could have a material effect on the financial statements.
5. The company has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
6. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

7. All material liabilities, subdivided between current and long-term, have been properly recorded or disclosed.

8. The comparative information presented for the year ended [Prior Year End Date] continues to be appropriate and reflects the results of operations and financial position for that period.

To the best of our knowledge and belief, no events have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

Very truly yours,

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[Name of Chief Executive Officer]  
[Title]

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[Name of Chief Financial Officer]  
[Title]