

[Company Letterhead]

[Date]

[Practitioner Name]

[Accounting Firm Name]

[Address]

Subject: Management Representation Letter for Review Engagement

Dear [Practitioner Name],

This representation letter is provided in connection with your review of the financial statements of [Company Name] for the period ended [Date], for the purpose of expressing a conclusion that nothing has come to your attention that causes you to believe that the financial statements do not present fairly, in all material respects, the financial position of the company in accordance with [Accounting Framework, e.g., GAAP/IFRS].

We confirm that to the best of our knowledge and belief:

Financial Statements

- We have fulfilled our responsibilities for the preparation and fair presentation of the financial statements.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal controls relevant to the preparation of financial statements.
- Significant assumptions used by us in making accounting estimates, including those related to the percentage-of-completion method, are reasonable.

Construction-Specific Representations

- The costs included in "Costs and Estimated Earnings in Excess of Billings" represent valid costs incurred on active contracts.
- Estimated costs to complete are based on our best estimates of future performance and material prices.
- All known loss contracts have been recognized in full in the current period.
- All claims, change orders, and backcharges included in contract revenue are based on our assessment of legal enforceability and probability of collection.
- Joint venture and subcontracting arrangements have been appropriately disclosed.

Information Provided

- We have provided you with access to all financial records, documentation, and relevant contracts.
- We have disclosed all known instances of non-compliance or suspected non-compliance with laws and regulations.

- We have disclosed the identity of the entity's related parties and all related party relationships and transactions.

Completeness and Recognition

- There are no material unrecorded assets or liabilities.
- All contingencies, including pending litigation or bonding requirements, have been disclosed.
- The company has satisfactory title to all owned assets, and there are no liens or encumbrances other than those disclosed.

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

Yours truly,

[Name of CEO/President]
[Title]

[Name of CFO/Controller]
[Title]