

[Date]

[Accounting Firm Name]
[Accounting Firm Address]
[City, State, Zip Code]

Subject: Representation Letter for the Review of [Name of Employee Benefit Plan]

Dear [Contact Auditor Name],

This representation letter is provided in connection with your review of the financial statements of [Name of Employee Benefit Plan] (the "Plan") as of [Period End Date], for the purpose of expressing a conclusion whether any material modifications should be made to the financial statements for them to be in accordance with the applicable financial reporting framework.

We confirm that we are responsible for the following:

- The preparation and fair presentation of the financial statements in accordance with [U.S. GAAP / Other Framework].
- The design, implementation, and maintenance of internal controls relevant to the preparation of financial statements.
- The compliance of the Plan with the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and the Internal Revenue Code.

We further represent that:

1. We have made available to you all financial records and related data, including minutes of meetings of the Plan Administrator and Investment Committee.
2. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
3. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
4. We have no knowledge of any fraud or suspected fraud affecting the Plan involving management, employees, or third parties.
5. The Plan has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets.
6. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations.
7. All party-in-interest transactions, including loans, leases, and service arrangements, have been properly disclosed.
8. The Plan is a qualified plan under the Internal Revenue Code, and the related trust is tax-exempt.

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

Sincerely,

[Signature]

[Name of Plan Administrator/Representative]

[Title]

[Signature]

[Name of Financial Officer/Representative]

[Title]