

[Entity Letterhead]

[Date]

[Accounting Firm Name]

[Address]

[City, State, Zip]

Dear [Partner Name],

This representation letter is provided in connection with your review of the financial statements of [Company Name], which comprise the balance sheet as of [Date], and the related statements of income, changes in stockholders' equity, and cash flows for the year then ended, for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements in order for them to be in accordance with [Accounting Framework, e.g., GAAP].

We confirm that we are responsible for the following:

- The preparation and fair presentation of the financial statements in accordance with [Accounting Framework].
- The design, implementation, and maintenance of internal controls relevant to the preparation of financial statements.
- Providing you with access to all financial records and related data.
- Unrestricted access to persons within the entity from whom you determined it necessary to obtain evidence.
- Completeness and availability of all minutes of meetings of stockholders and directors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your review:

- The financial statements are free of material misstatements, including omissions.
- There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- There are no material transactions that have not been properly recorded in the accounting records.
- We have no knowledge of any fraud or suspected fraud affecting the entity involving management or employees who have significant roles in internal control.
- The company has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets except as disclosed.
- We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- No events have occurred subsequent to the balance sheet date that would require adjustment to, or disclosure in, the financial statements.

Sincerely,

[Name of Chief Executive Officer]
Title: [CEO]

[Name of Chief Financial Officer]
Title: [CFO]