

[Company Letterhead]

[Date]

[Accounting Firm Name]

[Address]

[City, State, Zip]

Subject: Management Representation Letter for Financial Review

To [Accountant 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 equity, and cash flows for the period then ended.

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

1. Financial Statements

We have fulfilled our responsibilities for the preparation and fair presentation of the financial statements in accordance with [Accounting Framework, e.g., GAAP]. We believe the financial statements are fairly presented and free of material misstatements.

2. Completeness of Information

We have made available to you all financial records and related data. All transactions have been recorded and are reflected in the financial statements. There are no material transactions that have not been properly recorded.

3. Internal Controls

We acknowledge our responsibility for the design, implementation, and maintenance of internal controls relevant to the preparation of financial statements.

4. Fraud and Non-compliance

We have no knowledge of any fraud or suspected fraud affecting the company 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. Assets and Liabilities

The company has satisfactory title to all owned assets. All liabilities, both actual and contingent, have been properly recorded or disclosed. There are no liens or encumbrances on assets that have not been disclosed.

6. Subsequent Events

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

Sincerely,

[Name of Business Owner/CEO]
[Title]

[Name of CFO/Bookkeeper]
[Title]