

[Company Letterhead]

[Date]

[Practitioner Name]

[Accounting Firm Name]

[Address]

Dear [Practitioner 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 [Year End Date], and the statements of income, retained earnings, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

### **Financial Statements**

- We have fulfilled our responsibilities for the preparation and fair presentation of the financial statements in accordance with [Applicable Financial Reporting Framework].
- We acknowledge our responsibility for such internal control as we determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
- Significant assumptions used by us in making accounting estimates are reasonable.
- All events subsequent to the date of the financial statements and for which the reporting framework requires adjustment or disclosure have been adjusted or disclosed.

### **Information Provided**

- We have provided you with access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
- We have provided you with additional information that you have requested from us for the purpose of the review.
- We have provided you with unrestricted access to persons within the entity from whom you determined it necessary to obtain evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity.

- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Yours truly,

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[Name of Chief Executive Officer]  
[Title]

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[Name of Chief Financial Officer]  
[Title]