

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

Subject: Management Representation Letter Regarding Subsequent Events Update

Dear [Auditor Name],

This representation letter is provided in connection with your update review of subsequent events for the period from [Date of Original Financial Statements] to [Date of Issuance/Reissuance]. We confirm, to the best of our knowledge and belief, the following representations made to you during your update procedures:

1. We acknowledge our responsibility for the fair presentation of the financial statements in conformity with [Applicable Financial Reporting Framework].
2. As of the date of this letter, no events have occurred or conditions emerged since [Date of Original Audit Report] that would require adjustment to or disclosure in the financial statements, except for those already disclosed (if any).
3. Specifically, there have been no:
 - Significant new commitments, borrowings, or guarantees entered into by the Company.
 - Significant sales or acquisitions of assets, or plans to abandon operations.
 - Significant changes in capital stock, long-term debt, or working capital.
 - Developments regarding contingencies, litigation, or claims previously disclosed or new matters that should be disclosed.
 - Unusual adjustments made in the accounting records during this period.
 - Events that cast significant doubt upon the Company's ability to continue as a going concern.
4. All minutes of meetings of shareholders, directors, and committees held since [Date of Original Audit Report] have been made available to you.
5. No information has come to our attention regarding fraud or suspected fraud affecting the entity that has not been previously communicated to you.

Very truly yours,

[Name of Chief Executive Officer]
Chief Executive Officer

[Name of Chief Financial Officer]
Chief Financial Officer