

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

Subject: Management Representation Letter for the Audit of [Company Name]

Dear [Name of Engagement Partner],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] for the period ended [Date]. We confirm, to the best of our knowledge and belief, the following representations:

- We have fulfilled our responsibilities for the preparation and fair presentation of the financial statements in accordance with [Accounting Framework].
- We have provided you with all relevant information and access to all records and related documentation.
- All transactions have been recorded and are reflected in the financial statements.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud.
- 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.
- There are no instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- All significant assumptions used by us in making accounting estimates are reasonable.

Very truly yours,

[Name of Chief Executive Officer]
Chief Executive Officer

[Name of Chief Financial Officer]
Chief Financial Officer