

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

[City, State, Zip Code]

Dear [Name of Auditor],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] for the period ended [Date], for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with [Accounting Framework, e.g., GAAP/IFRS].

We confirm that we have fulfilled our responsibilities for the preparation and fair presentation of the financial statements. We further confirm that we have provided you with all relevant information and access as agreed in the terms of the audit engagement.

The purpose of this letter is to formally acknowledge our responsibility for the following:

- The design, implementation, and maintenance of internal controls relevant to the preparation of financial statements.
- The disclosure of all significant facts relating to any fraud or suspected fraud known to management.
- The completeness of all minutes of meetings and records provided to you.
- The recognition, measurement, and disclosure of all related party transactions.
- Compliance with all laws and regulations that may have a material effect on the financial statements.

We believe that the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.

Very truly yours,

[Signature]

[Name of Chief Executive Officer]

[Title]

[Signature]

[Name of Chief Financial Officer]

[Title]