

[Date]

[Accounting Firm Name]

[Address]

[City, State, Zip]

Re: Amended Representation Letter for Preparation of Financial Statements

Dear [Accountant Name],

This representation letter is provided in connection with your engagement to prepare the financial statements of [Company Name], which comprise the [Balance Sheet/Statement of Financial Position] as of [Date], and the related statements of [Income/Operations, Retained Earnings, and Cash Flows] for the period then ended. This letter amends and supersedes the previous representation letter dated [Original Date].

We confirm that we are responsible for the following:

- The preparation and fair presentation of the financial statements in accordance with [Accounting Framework, e.g., GAAP].
- The design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of the financial statements.
- Preventing and detecting fraud.
- Ensuring compliance with the laws and regulations applicable to our activities.
- The accuracy and completeness of the records, documents, explanations, and other information provided to you for the preparation of the financial statements.

The reasons for this amendment are as follows:

[Insert description of specific changes, such as adjustments to prior year figures, correction of errors, or updated disclosures].

To the best of our knowledge and belief, we confirm the following representations:

1. We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated [Engagement Letter Date].
2. The financial statements are free of material misstatements, including omissions.
3. We have provided you with all relevant information and access to all records as agreed upon in the engagement terms.
4. There are no unrecorded transactions.
5. All events subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.

Sincerely,

[Name of Client Official]
[Title]

[Name of Client Official]
[Title]