

[Date]

[Accounting Firm Name]

[Address]

[City, State, Zip Code]

Subject: Representation Letter for Annual Financial Statement Preparation

To [Accountant Name],

This representation letter is provided in connection with your engagement to prepare the financial statements of [Company Name] for the fiscal year ending [Date]. We confirm that we are responsible for the following:

**1. Financial Statements**

We acknowledge our responsibility for the preparation and fair presentation of the financial statements in accordance with [Accounting Framework, e.g., GAAP].

**2. Internal Controls**

We are responsible for the design, implementation, and maintenance of internal controls relevant to the preparation of financial statements that are free from material misstatement.

**3. Completeness of Information**

We have provided you with access to all financial records and related data. All transactions have been recorded and are reflected in the financial statements.

**4. Fraud and Compliance**

We acknowledge our responsibility to prevent and detect fraud. We have no knowledge of any fraud or suspected fraud affecting the entity. We have complied with all laws and regulations that could have a direct effect on the financial statements.

**5. Assets and Liabilities**

The company has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets except as disclosed. All liabilities, both actual and contingent, have been properly recorded or disclosed.

**6. Subsequent Events**

No events have occurred subsequent to the balance sheet date that would require adjustment to, or disclosure in, the financial statements.

Sincerely,

[Signature]

[Name of Officer]  
[Title]  
[Company Name]