

[Date]

[Accounting Firm Name]

[Address]

[City, State, Zip]

Dear [Accountant Name],

This representation letter is provided in connection with your preparation of the financial statements of [Company Name], which comprise the statement of assets and liabilities arising from cash transactions as of [Year End Date], and the related statement of revenues collected and expenses paid for the year then ended.

We confirm that we are responsible for the following:

- The selection of the cash basis of accounting as the financial reporting framework.
- The preparation and fair presentation of the financial statements in accordance with the cash basis of accounting.
- The design, implementation, and maintenance of internal controls relevant to the preparation of financial statements.
- Preventing and detecting fraud.
- Ensuring that the entity complies with the laws and regulations applicable to its activities.

We have provided you with:

- Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation, and other matters.
- Additional information that you have requested from us for the purpose of the preparation.
- Unrestricted access to persons within the entity from whom you determined it necessary to obtain evidence.

We confirm that the financial statements are free of material misstatements, including omissions. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

We understand that your engagement is limited to preparing the financial statements and that you have not performed an audit, review, or compilation of these financial statements.

Sincerely,

[Signature]

[Name of Management/Owner]

[Title]