

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

Dear [Contact Person Name],

This representation letter is provided in connection with your engagement to prepare the consolidated financial statements of [Parent Company Name] and its subsidiaries (collectively, the "Group"), which comprise the consolidated balance sheet as of [Date], and the related consolidated statements of income, retained earnings, and cash flows for the year then ended.

We confirm that we are responsible for the following:

- The preparation and fair presentation of the consolidated financial statements in accordance with [Accounting Framework, e.g., GAAP].
- The design, implementation, and maintenance of internal controls relevant to the preparation of financial statements.
- The prevention and detection of fraud.
- Identifying and ensuring that the Group complies with the laws and regulations applicable to its activities.
- The accuracy and completeness of the records, documents, explanations, and other information provided to you.

We also confirm, to the best of our knowledge and belief, the following representations made to you during your engagement:

- We have provided you with access to all relevant financial records and related data for all entities included in the consolidation.
- There have been no material transactions that have not been properly recorded in the accounting records.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations.
- We have disclosed to you all information regarding fraud or suspected fraud that may affect the Group.
- All subsidiaries and affiliates have been properly included in the consolidation in accordance with [Accounting Framework].
- Intercompany transactions and balances have been appropriately identified and eliminated.

No events have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to, or disclosure in, the consolidated financial statements.

Very truly yours,

[Signature]

[Name of Chief Executive Officer]

[Title]

[Signature]

[Name of Chief Financial Officer]

[Title]