

[Client Letterhead]

[Date]

[Accounting Firm Name]

[Address]

[City, State, Zip]

Re: Representation Letter for the Preparation of Interim Financial Statements

Dear [Contact Person Name],

This representation letter is provided in connection with your engagement to prepare the interim financial statements of [Company Name], which comprise the statement of financial position as of [Period End Date] and the related statements of income, changes in equity, and cash flows for the [Number] month period then ended.

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 or IFRS].
- The design, implementation, and maintenance of internal controls relevant to the preparation of financial statements that are free from material misstatement.
- Preventing and detecting fraud.
- Ensuring that the entity 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 for the purpose of this engagement.

We further confirm that, to the best of our knowledge and belief:

- We have made available to you all financial records and related data.
- There have been no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
- There are no material unrecorded assets or liabilities.
- There are no significant events subsequent to the period end that require adjustment to or disclosure in the interim financial statements.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations.

We understand that your engagement is limited to preparing the financial statements and that you have not performed an audit or review, and accordingly, you do not express an opinion or any other form of assurance on them.

Sincerely,

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[Name of Authorized Official]  
[Title, e.g., CEO/Owner]

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[Name of Financial Official]  
[Title, e.g., CFO/Controller]