

[Date]

[Accounting Firm Name]

[Address]

[City, State, Zip]

Subject: Representation Letter for Preparation of Financial Statements

This representation letter is provided in connection with your engagement to prepare the financial statements of [Company Name], which comprise the statement of assets, liabilities, and equity-modified cash basis as of [Year End Date], and the related statement of revenues and expenses-modified cash basis for the year then ended.

We confirm that we are responsible for the following:

1. The selection of the modified cash basis of accounting as the financial reporting framework.
2. The preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting.
3. The design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of the financial statements.
4. Preventing and detecting fraud.
5. Ensuring that the company complies with the laws and regulations applicable to its activities.
6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, provided to you for the preparation of the financial statements.

We have provided you with:

- Access to all information of which we are aware that is relevant to the preparation of the financial statements.
- Additional information that you have requested from us for the purpose of the preparation engagement.
- Unrestricted access to persons within the company of whom you determined it necessary to communicate.

To the best of our knowledge and belief, no subsequent events have occurred through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

[Name of Owner/Management]
[Title]

[Name of Second Signatory, if applicable]
[Title]