

[Client Letterhead]

[Date]

[Accounting Firm Name]

[Address]

[City, State, Zip]

Dear [Accountant Name],

This representation letter is provided in connection with your engagement to prepare the financial statements of [Company Name], which comprise the balance sheet as of [Date], and the related statements of income, changes in stockholders' equity, and cash flows for the year 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].
- The design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements.
- The prevention and detection of fraud.
- Ensuring that the company 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 compilation.

We have provided you with all relevant information and access to all records of which we are aware that are relevant to the preparation of the financial statements. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations, as well as all known or suspected fraud affecting the entity.

To the best of our knowledge and belief, 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 aforementioned financial statements.

Sincerely,

[Name of Client Authorized Representative]

[Title]

[Name of Chief Financial Officer/Accounting Officer]
[Title]