

[Company Letterhead]

[Date]

[Accounting Firm Name]

[Address]

[City, State, Zip Code]

Re: Management Representation Letter - Financial Covenant Agreed-Upon Procedures

Dear [Partner Name],

In connection with your engagement to apply agreed-upon procedures to the Financial Covenant Compliance Certificate of [Company Name] as of [Period End Date], we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement:

1. We acknowledge our responsibility for the preparation and fair presentation of the Financial Covenant Compliance Certificate in accordance with the terms of the Credit Agreement dated [Date] between [Company Name] and [Lending Institution].
2. We are responsible for selecting the criteria and for determining that such criteria are appropriate for our purposes.
3. The calculations provided in the Compliance Certificate are accurate and derived from the Company's audited/unaudited financial statements for the period ended [Date].
4. We have made available to you all relevant financial records and related data necessary to perform the procedures.
5. We have disclosed to you all known matters contradicting the subject matter, including any non-compliance with financial covenants.
6. There have been no events subsequent to [Period End Date] that would require adjustment to or modification of the calculations within the Compliance Certificate.
7. We have responded fully to all inquiries made to us by you during your engagement.
8. No instances of fraud or suspected fraud affecting the Company's financial reporting or covenant compliance have occurred.

We understand that your engagement was conducted in accordance with attestation standards established by the [Relevant Accounting Body, e.g., AICPA] and was not intended to be an examination or review, the objective of which would be the expression of an opinion or limited assurance.

Very truly yours,

[Signature]

[Name of Chief Executive Officer]

Chief Executive Officer

[Signature]

[Name of Chief Financial Officer]

Chief Financial Officer