

[Company Letterhead]

[Date]

[Auditor Name]

[Audit Firm Name]

[Address]

[City, State, Zip]

Subject: Management Representation Letter - [Name of Plan] Audit

Dear [Auditor Name],

This representation letter is provided in connection with your audit of the financial statements of [Name of Plan] for the year ended [Date]. We confirm that we are responsible for the fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

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

1. Financial Statements and Records

We have fulfilled our responsibilities for the preparation and fair presentation of the financial statements. We have provided you with access to all relevant information, including participant data, plan documents, minutes of meetings, and financial records.

2. Plan Administration and Compliance

The Plan is in compliance with the applicable requirements of the Employee Retirement Income Security Act of 1974 (ERISA) and the Internal Revenue Code. All required filings, including Form 5500, have been made accurately and timely.

3. Contributions and Benefit Payments

All contributions due to the Plan have been made in accordance with plan provisions. All benefits paid were made in accordance with the terms of the Plan and were paid to the correct participants or beneficiaries.

4. Internal Controls

We acknowledge our responsibility for the design, implementation, and maintenance of internal controls relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

5. Fraud and Litigation

We have no knowledge of any fraud or suspected fraud affecting the Plan involving management, employees, or third parties. There are no pending or threatened litigations or assessments that are required to be disclosed.

6. Subsequent Events

No events have occurred subsequent to the balance sheet date that would require adjustment to, or disclosure in, the financial statements.

Sincerely,

[Signature]

[Name of Plan Administrator]

[Title]

[Signature]

[Name of Chief Financial Officer/Management Representative]

[Title]