

[Company Letterhead]

[Date]

[Name of Audit Firm]

[Address of Audit Firm]

[City, State, Zip Code]

Subject: Management Representation Letter for the [Name of Employee Benefit Plan]

Dear [Name of Auditor/Engagement Partner],

This representation letter is provided in connection with your audit of the financial statements of the [Name of Plan] (the "Plan") as of [Year End Date], for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial status of the Plan and changes in the financial status of the Plan in accordance with U.S. generally accepted accounting principles.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements and Records

- We have fulfilled our responsibilities for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- All financial records and related data have been made available to you.
- The Plan is in compliance with the relevant provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and the Internal Revenue Code (IRC).

Plan Operations and Administration

- We have provided you with all current plan documents, amendments, and trust agreements.
- The Plan has been operated in accordance with the signed plan instruments.
- There have been no communications from regulatory agencies (such as the DOL or IRS) concerning noncompliance with reporting or disclosure requirements.

Internal Controls and Fraud

- We acknowledge our responsibility for the design, implementation, and maintenance of internal controls relevant to the preparation of financial statements.
- We have disclosed to you all information in relation to fraud or suspected fraud affecting the Plan.

Investments and Transactions

- The Plan has satisfactory title to all owned assets.
- All investment transactions have been properly recorded.
- There are no "prohibited transactions" as defined by ERISA or the IRC that have not been properly disclosed.

Participant Data and Contributions

- Participant data provided to the actuary and/or auditor is accurate and complete.
- All employer and employee contributions were made within the timeframes required by DOL and IRS regulations.

Subsequent Events

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

Very truly yours,

[Name of Plan Administrator/Sponsor Official]
[Title]

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