[Organization Letterhead]

[Date]

[Auditor Name/Accounting Firm]
[Address]
[City, State, Zip]

Dear [Auditor Name],

This representation letter is provided in connection with your audit of the financial statements of [Organization Name] for the fiscal year ended [Date]. We confirm, to the best of our knowledge and belief, the following representations made to you regarding the classification of net assets and donor restrictions:

1. Classification of Net Assets
We have properly classified all net assets as either "Net Assets Without Donor Restrictions" or "Net Assets With Donor Restrictions" in accordance with the definitions provided in FASB ASC Topic 958.

2. Donor Intent and Documentation
We have maintained original copies of gift instruments, grant agreements, and donor correspondence. All restrictions recognized in the financial statements are based on documented donor explicit stipulations or circumstances that imply a restriction on the use of contributed assets.

3. Nature of Restrictions
Net assets with donor restrictions have been accurately sub-categorized between:
a) Purpose-restricted funds (to be used for specific programs or activities).
b) Time-restricted funds (to be used in future periods or upon the passage of time).
c) Perpetual restrictions (endowments required to be maintained in perpetuity).

4. Release of Restrictions
Net assets were released from donor restrictions only when the specific purpose for which the resources were restricted was fulfilled, or when the stipulated time period elapsed. All such "satisfaction of program restrictions" has been accurately reported in the Statement of Activities.

5. Board Designated Net Assets
Any funds designated by the Board of Directors for specific future projects or endowments have been correctly classified as Net Assets Without Donor Restrictions, as they do not carry external donor-imposed mandates.

6. Endowment Management (UPMIFA)
The Organization has complied with the Uniform Prudent Management of Institutional Funds Act (UPMIFA) and our own investment/spending policies regarding the preservation and use of donor-restricted endowment funds.

7. Completeness
There are no oral or unwritten "side agreements" with donors that contradict the written terms of the gift instruments or the classifications presented in the financial statements.

Sincerely,

____
[Name of Executive Director]
Executive Director

____
[Name of Chief Financial Officer/Treasurer]
Chief Financial Officer