[Organization Letterhead]

[Date]

[Audit Firm Name]
[Audit Firm Address]
[City, State, Zip Code]

This representation letter is provided in connection with your audit of the financial statements of [Organization Name], which comprise the statement of financial position as of [Fiscal Year End Date], and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of [Date of Auditor's Report], the following representations made to you during your audit:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated [Date], for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- All related party relationships and transactions have been appropriately recorded and disclosed.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

Information Provided

- We have provided you with access to all information, such as financial records, documentation, and other matters, and to all minutes of the meetings of the Board of Directors and committees.

- There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the organization and involves: Management, employees who have significant roles in internal control, or others where the fraud could have a material effect on the financial statements.

Not-for-Profit Specific Representations

- The organization has maintained its tax-exempt status under Section 501(c)(3) of the Internal Revenue Code.
- Net assets have been properly classified as "without donor restrictions" or "with donor restrictions" based on the existence or absence of donor-imposed restrictions.
- We have complied with all donor restrictions and provisions of grant agreements.
- Adequate methods have been used to allocate functional expenses between program, management and general, and fundraising categories.

Very truly yours,

____
[Name of Executive Director]
Executive Director

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