

[Organization Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

[City, State, Zip Code]

Dear [Name of Engagement Partner],

This representation letter is provided in connection with your audit of the financial statements of [Name of Not-For-Profit Organization] as of [Fiscal Year End Date] and for the year then ended. This letter specifically addresses events occurring subsequent to the balance sheet date through the date of this letter.

To the best of our knowledge and belief, we confirm the following representations:

1. We have evaluated all events and transactions that occurred after [Fiscal Year End Date] through the date of this letter for potential recognition or disclosure in the financial statements.
2. No events have occurred subsequent to the balance sheet date that require adjustment to, or disclosure in, the financial statements, except as already disclosed in the notes to the financial statements.
3. Specifically, no subsequent events have occurred regarding:
 - Any significant changes in the Organization's net assets or restricted funds.
 - New commitments, borrowings, or guarantees entered into by the Organization.
 - Significant losses or impairments of assets due to fire, natural disaster, or other casualties.
 - Changes in the status of pending litigation or claims against the Organization.
 - The loss of any major grants, contracts, or donor funding sources.
 - Any developments regarding the Organization's tax-exempt status under Section 501(c)(3).
4. There have been no instances of fraud or suspected fraud involving management or employees that occurred after the balance sheet date.
5. There are no plans or intentions that may materially affect the carrying value or classification of assets and liabilities as reported in the financial statements.

Sincerely,

[Name of Executive Director/CEO]
Executive Director

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