

[Hospital Letterhead]

[Date]

[Audit Firm Name]

[Address]

[City, State, Zip Code]

Subject: Representation Letter for the Financial Statements of [Hospital Name]

Dear [Auditor Name],

This representation letter is provided in connection with your audit of the financial statements of [Hospital Name] for the period ended [Date]. We confirm that we are responsible for the fair presentation of the financial statements in accordance with [Accounting Framework, e.g., GAAP].

We confirm, to the best of our knowledge and belief, the following representations:

1. Financial Statements: We have fulfilled our responsibilities for the preparation and fair presentation of the financial statements.
2. Records and Information: We have provided you with access to all financial records, documentation, and minutes of meetings of the Board of Trustees.
3. Fraud and Compliance: There have been no instances of fraud or non-compliance with laws and regulations (including Medicare and Medicaid regulations) that would have a material effect on the financial statements.
4. Receivables: Patient accounts receivable are recorded at net realizable value, including appropriate allowances for contractual adjustments and bad debts.
5. Liabilities: All liabilities, both actual and contingent, have been properly recorded or disclosed.
6. Legal Matters: There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed.
7. Subsequent Events: No events have occurred subsequent to the balance sheet date that require adjustment to or disclosure in the financial statements.

Sincerely,

[Signature]

[Name of Chief Executive Officer]

Chief Executive Officer

[Signature]

[Name of Chief Financial Officer]

Chief Financial Officer