

[Company Letterhead]

[Date]

[External Auditor Name]

[Audit Firm Name]

[Address]

[City, State, Zip Code]

Subject: Internal Control Representation Letter

Dear [Auditor Name],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] for the period ended [Date]. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

1. **Responsibility:** We acknowledge our responsibility for establishing and maintaining effective internal control over financial reporting.
2. **Evaluation:** We have performed an evaluation of the effectiveness of the company's internal controls based on [mention framework, e.g., COSO].
3. **Disclosure of Deficiencies:** We have disclosed to you all significant deficiencies and material weaknesses in the design or operation of internal controls which are reasonably likely to adversely affect the company's ability to record, process, summarize, and report financial data.
4. **Fraud:** We have disclosed to you any fraud or allegations of fraud involving management, employees who have significant roles in internal control, or others where the fraud could have a material effect on the financial statements.
5. **Changes:** There have been no changes in internal control or other factors that might significantly affect internal control, including any corrective actions taken with regard to significant deficiencies and material weaknesses, subsequent to the date of the most recent evaluation.
6. **Compliance:** We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of non-compliance.

Sincerely,

[Signature]

[Name of Chief Executive Officer]

Chief Executive Officer

[Signature]

[Name of Chief Financial Officer]

Chief Financial Officer