

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

[City, State, Zip Code]

Subject: Management Representation Letter for the Fiscal Year Ended [Date]

Dear [Name of Auditor/Engagement Partner],

This representation letter is provided in connection with your audit of the financial statements of [Company Name], which comprise the balance sheet as of [Date], and the related statements of income, retained earnings, and cash flows for the year then ended, for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position and results of operations in accordance with [Accounting Framework, e.g., US GAAP or IFRS].

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

1. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with [Accounting Framework].
2. We have made available to you all financial records and related data, including minutes of meetings of stockholders and the board of directors.
3. There have been no irregularities involving management or employees who have significant roles in internal control, or those that could have a material effect on the financial statements.
4. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
5. The company has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets except as disclosed in the financial statements.
6. All material liabilities, actual or contingent, have been properly recorded or disclosed in the financial statements.
7. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
8. We have identified all related party transactions and amounts receivable from or payable to related parties.

9. No events have occurred subsequent to the balance sheet date that would require adjustment to, or disclosure in, the financial statements.

10. We believe that the effects of any uncorrected financial statement misstatements aggregated by you during the current audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Sincerely,

[Name of Chief Executive Officer]
Chief Executive Officer

[Name of Chief Financial Officer]
Chief Financial Officer