

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

[City, State, Zip Code]

Subject: Representation Concerning Subsequent Events

Dear [Name of Auditor/Engagement Partner],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] as of [Fiscal Year End Date] and for the year then ended.

To the best of our knowledge and belief, having made appropriate inquiries of directors and officials of the Company, we confirm the following representations made to you during your audit:

1. We are responsible for the preparation and fair presentation of the financial statements in accordance with [Accounting Framework, e.g., GAAP/IFRS].
2. No events have occurred between [Fiscal Year End Date] and the date of this letter that would require adjustment to or disclosure in the financial statements, except as already disclosed in the notes to the financial statements.
3. Specifically, no events have occurred regarding the following:
 - New commitments, borrowings, or guarantees.
 - Significant sales or acquisitions of assets.
 - Increases in capital stock or issuance of debt instruments.
 - Developments regarding contingencies, litigation, or claims.
 - Unusual accounting adjustments.
 - Major changes in business strategy or destruction of assets by fire or flood.
4. There have been no events subsequent to the balance sheet date which indicate that the "going concern" assumption used in the preparation of the financial statements is inappropriate.

Yours faithfully,

[Name of Chief Executive Officer]
CEO

[Name of Chief Financial Officer]
CFO