

[Date]

[Recipient Name]
[Recipient Title]
[Organization Name]
[Address]

Re: Letter of Representation regarding Fraud and Noncompliance

Dear [Recipient Name],

This representation letter is provided in connection with your audit/examination of [Company Name] for the period ended [Date]. We confirm, to the best of our knowledge and belief, the following representations:

1. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud.
2. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
3. We have no knowledge of any fraud or suspected fraud affecting the entity involving:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
4. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.
5. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
6. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
7. All financial records and related data have been made available to you, and all transactions have been properly recorded in the accounting records.

Sincerely,

[Signature]
[Name of Chief Executive Officer]
[Title]

[Signature]

[Name of Chief Financial Officer]

[Title]