

[Entity Letterhead]

[Date]

[Auditor Name]

[Audit Firm Name]

[Address]

Subject: Representation Concerning Subsequent Events

Dear [Auditor Name],

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

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

1. No events have occurred between [Fiscal Year End Date] and the date of this letter that require adjustment to or disclosure in the financial statements, except as already disclosed in Note [X].

2. Specifically, no events have occurred that would impact the following:

- The valuation of assets or the realization of receivables.
- New commitments, borrowings, or guarantees entered into by the Company.
- Significant changes in capital stock or long-term debt.
- Sales or destruction of assets that were not recorded.
- Loss of major customers or suppliers.
- Legal proceedings or claims initiated or settled.
- Any changes in internal control over financial reporting.

3. We have provided you with access to all minutes of meetings of shareholders, directors, and committees held through the date of this letter.

4. All known actual or possible litigation and claims have been accounted for and disclosed in accordance with the applicable financial reporting framework.

Yours sincerely,

[Signature]

[Name of Chief Executive Officer]

[Title]

[Signature]

[Name of Chief Financial Officer]

[Title]