

[Company Letterhead]

[Date]

[Name of External Audit Firm]

[Address]

[City, State, Zip Code]

Re: Management's Representation on Internal Control Over Financial Reporting

Dear [Name of Engagement Partner],

This representation letter is provided in connection with your audit of the internal control over financial reporting of [Company Name] (the "Company") as of [Fiscal Year End Date].

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 establishing and maintaining effective internal control over financial reporting (ICFR).
2. We have performed an evaluation of the effectiveness of the Company's ICFR based on the framework established in [Internal Control - Integrated Framework (Year) issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)].
3. Based on our evaluation, we conclude that the Company maintained effective internal control over financial reporting as of [Date].
4. We have disclosed to you all deficiencies in the design or operation of internal controls identified during our assessment, including a description of any material weaknesses or significant deficiencies.
5. There have been no instances of fraud, or allegations of fraud, involving management or other employees who have a significant role in the Company's internal controls.
6. We have provided you with all relevant records, documentation, and access to personnel required to conduct your audit of ICFR.
7. Since the date of our assessment, there have been no changes in internal control or other factors that might significantly affect internal control over financial reporting.

Sincerely,

---

[Name of Chief Executive Officer]

Chief Executive Officer

---

[Name of Chief Financial Officer]

Chief Financial Officer