

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

[City, State, Zip Code]

RE: Tax Provision Representation Letter for [Investment Company Name]

Dear [Engagement Partner Name],

This representation letter is provided in connection with your audit of the financial statements of [Investment Company Name] (the "Company") for the period ended [Date]. We confirm, to the best of our knowledge and belief, the following representations made to you during your audit regarding the tax provision and related disclosures:

1. We have fulfilled our responsibilities for the preparation and fair presentation of the tax provision in accordance with [Accounting Framework, e.g., US GAAP or IFRS].
2. The Company has evaluated its tax positions in accordance with relevant accounting standards regarding uncertainty in income taxes. We have identified all uncertain tax positions and have provided all necessary documentation regarding the technical merits of such positions.
3. We have made available to you all relevant tax returns, workpapers, and correspondence with taxing authorities for all open tax years.
4. The Company continues to meet the requirements for qualification as a Registered Investment Company (RIC) under Subchapter M of the Internal Revenue Code (if applicable). Specifically:
 - The Company has met the 90% gross income test.
 - The Company has met the diversification requirements at the close of each quarter.
 - The Company has distributed, or intends to distribute, sufficient dividends to meet the annual distribution requirements to avoid entity-level income tax.
5. There are no known instances of non-compliance with tax laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
6. Deferred tax assets and liabilities, if any, have been properly measured using the enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled.
7. We have disclosed all significant estimates and material concentrations relevant to the tax provision.

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

Very truly yours,

[Signature]

[Name of Chief Financial Officer/Tax Officer]

[Title]

[Signature]

[Name of Chief Executive Officer/Managing Director]

[Title]