

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

**Subject: Representation Letter Regarding Subsequent Events and Contingencies**

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, to the best of our knowledge and belief, the following representations made to you during your audit:

**1. Subsequent Events**

Since [Fiscal Year End Date], no events have occurred which require adjustment to or disclosure in the financial statements, except for those already disclosed. Specifically:

- No new significant debt has been incurred or restructured.
- No significant assets have been sold, destroyed, or abandoned.
- There have been no significant changes in capital stock or dividends.
- No developments have occurred regarding items previously accounted for on the basis of tentative or inconclusive data.

**2. Contingencies and Commitments**

We have disclosed to you all information regarding:

- Pending or threatened litigation, claims, and assessments.
- Guarantees, whether written or oral, under which the Company is contingently liable.
- Significant purchase or sale commitments.
- Environmental liabilities or non-compliance with laws and regulations.

**3. Continuity of Business**

There are no plans or intentions that may materially alter the carrying value or classification of assets and liabilities, nor are there any conditions that cast significant doubt upon the Company's ability to continue as a going concern.

**4. Completeness of Minutes**

We have made available to you all minutes of the meetings of shareholders, directors, and committees of directors held through the date of this letter.

Very truly yours,

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

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