[Company Letterhead]

[Date]

[Audit Firm Name]
[Audit Firm Address]

Dear [Name of Engagement Partner],

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].

In connection with your evaluation of subsequent events, we confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

1. We have performed an evaluation of events occurring subsequent to the balance sheet date through the date of this letter.

2. No events have occurred since [Fiscal Year End Date] which would require adjustment to or disclosure in the financial statements, except as already disclosed in the notes to the financial statements.

3. Specifically, no events have occurred regarding the following:

- New commitments, borrowings, or guarantees entered into by the company.
- Significant sales or acquisitions of assets.
- Increases in capital stock or issuance of debt instruments.
- Developments regarding contingencies, litigation, or claims.
- Destruction of assets by fire, flood, or other casualty.
- Changes in the status of items that were accounted for on the basis of preliminary or inconclusive data.

4. No events have occurred that call into question the company's ability to continue as a going concern.

5. No information has come to our attention regarding fraud or suspected fraud affecting the entity occurring since the balance sheet date.

Very truly yours,

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[Name of Chief Executive Officer]
Chief Executive Officer

____
[Name of Chief Financial Officer]
Chief Financial Officer