[Company Letterhead]

[Date]

[Auditor Name]
[Audit Firm Name]
[Address]
[City, State, Zip]

Re: Bring-Down Representation Letter

Dear [Auditor Name],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] as of [Fiscal Year End Date] and for the period then ended. This letter is to confirm that the representations previously made to you in our letter dated [Original Representation Letter Date] remain valid and appropriate.

We further represent that since [Original Representation Letter Date], no events have occurred and no facts have been discovered that would require adjustment to or disclosure in the financial statements, or that would cause the previous representations to be inaccurate.

Specifically, from the date of our last representation letter to the date of this letter:

- There have been no significant changes in the financial condition or results of operations of the Company.
- No new contingencies or commitments have arisen that require disclosure.
- There have been no changes in capital stock, long-term debt, or other financing arrangements.
- There have been no instances of fraud or suspected fraud involving management or employees who have significant roles in internal control.

We confirm that the financial statements are fairly presented in conformity with [Accounting Framework, e.g., GAAP/IFRS].

Very truly yours,

____
[Name of Chief Executive Officer]
Chief Executive Officer

____
[Name of Chief Financial Officer]
Chief Financial Officer