

[Company Letterhead]

[Date of original report]
[Date of dual-dated event]

[Name of Audit Firm]
[Address of Audit Firm]

Dear [Name of Auditor],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] as of [Year End Date] and for the year then ended. This letter specifically addresses the subsequent event described in Note [X] to the financial statements regarding [Brief description of event, e.g., the issuance of bonds or a significant legal settlement].

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

1. The information presented in Note [X] regarding [Description of Event] is complete and accurate in all material respects.
2. Between [Date of original report] and [Date of dual-dated event], no other events have occurred or facts been discovered that would require further adjustment to, or disclosure in, the financial statements, other than the specific matter identified in Note [X].
3. We have made available to you all relevant financial records and related data concerning this specific event.
4. We acknowledge our responsibility for the fair presentation of the financial statements, including the updated disclosure in Note [X], in accordance with [Accounting Framework, e.g., US GAAP or IFRS].

Sincerely,

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

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