

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

[City, State, Zip Code]

Subject: Final Representation Letter Regarding Subsequent Events

Dear [Partner 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 year then ended.

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, the following representations made to you during your audit:

1. We are responsible for the preparation and fair presentation of the financial statements in accordance with [Accounting Framework, e.g., GAAP/IFRS].
2. We have evaluated all events subsequent to the date of the financial statements through the date of this letter.
3. No events have occurred between [Fiscal Year End Date] and the date of this letter that would require adjustment to, or disclosure in, the financial statements, except for those already recorded or disclosed (if any).
4. Specifically, no events have occurred that result in:
 - Material changes in the value of assets or liabilities.
 - New commitments, borrowings, or guarantees.
 - Significant changes in share capital or debt structure.
 - Destruction of assets by fire or other casualties.
 - Developments regarding contingencies, litigation, or claims.
 - Unusual adjustments made or contemplated.
5. There have been no significant changes in the internal control over financial reporting or other factors that might significantly affect internal control since [Fiscal Year End Date].

Very truly yours,

[Name of Chief Executive Officer]

[Title]

[Name of Chief Financial Officer]
[Title]