[Company Letterhead]

[Date]

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

Subject: Post-Balance Sheet Subsequent Events Representation

Dear [Name of Auditor],

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 that to the best of our knowledge and belief, having made appropriate inquiries of directors and officials with relevant knowledge and experience, the following representations are made in relation to events occurring between the balance sheet date and the date of this letter:

1. We have reviewed all significant events that have occurred subsequent to the balance sheet date of [Date] through the date of this letter.

2. No events have occurred which require adjustment to, or disclosure in, the financial statements, except for those already recorded or disclosed.

3. Specifically, no subsequent 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, such as litigation or insurance claims.
- Changes in the status of items that were accounted for on the basis of preliminary or inconclusive data.
- Any events that have occurred which make the current carrying value of assets or liabilities misleading.

4. We have made available to you all minutes of meetings of shareholders, directors, and relevant committees held since the balance sheet date.

5. No matters have arisen that would significantly affect the "going concern" assumption of the company.

Yours sincerely,

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

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