

[Date]

[Accounting Firm Name]

[Address]

[City, State, Zip Code]

Subject: Management Representation Letter Regarding Subsequent Events

Dear [Partner Name],

This representation letter is provided in connection with your review of the financial statements of [Company Name] for the period ended [Fiscal Year End Date], for the purpose of expressing a conclusion as to whether anything has come to your attention that causes you to believe that the financial statements are not prepared, in all material respects, in accordance with [Applicable Financial Reporting Framework].

We confirm, to the best of our knowledge and belief, the following representations made to you during your review:

1. We are responsible for the preparation and fair presentation of the financial statements in accordance with [Applicable Financial Reporting Framework].
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 as follows: [List exceptions or state "None"].
4. Specifically, no developments have occurred regarding the following since the balance sheet date:
 - New commitments, borrowings, or guarantees.
 - Sales or acquisitions of assets or significant destruction of assets.
 - Issues of new shares or debentures.
 - Developments regarding contingencies or litigation.
 - Any events that cast significant doubt upon the entity's ability to continue as a going concern.
5. We have made available to you all minutes of meetings of shareholders and directors held since [Fiscal Year End Date].
6. All financial records and related data have been made available to you.

Very truly yours,

[Name of Chief Executive Officer]
[Title]

[Name of Chief Financial Officer]
[Title]