

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

Subject: Subsequent Events Representation Letter

To [Name of Engagement Partner],

In connection with your [audit/review] of the financial statements of [Company Name] as of [Year-End Date], we provide this representation regarding events occurring between the date of the financial statements and the date of this letter.

We confirm, to the best of our knowledge and belief, the following:

1. No events have occurred subsequent to [Year-End Date] that would require adjustment to, or disclosure in, the financial statements.
2. There have been no significant changes in the company's capital stock, long-term debt, or working capital since [Year-End Date].
3. No unusual adjustments have been made during the period from [Year-End Date] to the date of this letter.
4. There are no new contingencies, such as pending litigation or government investigations, that have arisen since the balance sheet date.
5. No developments have occurred that would significantly affect the carrying value of assets or the completeness of liabilities reported.

This letter is provided to update our previous representations dated [Original Representation Date].

Sincerely,

[Signature]

[Name of Chief Executive Officer]

[Title]

[Signature]

[Name of Chief Financial Officer]

[Title]