

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

[City, State, Zip Code]

Dear [Name of Auditor],

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 that the following representations are made to the best of our knowledge and belief, having made appropriate inquiries of other directors and officials with relevant knowledge and experience.

Since [Fiscal Year End Date] and up to the date of this letter, no events have occurred or facts been discovered that would require adjustment to or disclosure in the financial statements, except as previously disclosed to you or as noted below:

- **Significant Commitments:** No new significant commitments, long-term debt agreements, or guarantees have been entered into.
- **Capital Stock:** No changes in capital stock, including issuances, retirements, or treasury stock transactions, have occurred.
- **Assets:** No significant assets have been destroyed, sold, or abandoned, and no significant losses have been incurred.
- **Litigation:** No new litigation, claims, or assessments have been initiated or threatened against the company.
- **Regulatory:** No communications from regulatory agencies have been received regarding non-compliance with laws or financial reporting requirements.
- **Internal Control:** No changes in internal control over financial reporting have occurred that might significantly affect the financial statements.
- **Other Events:** No other events have occurred that would make the financial statements misleading if not disclosed.

[Insert description of any specific subsequent events here, if applicable. If none, state "None."]

We confirm that we are responsible for the fair presentation of the financial statements and for identifying and reporting all subsequent events.

Sincerely,

[Name of Chief Executive Officer]
Chief Executive Officer

[Name of Chief Financial Officer]
Chief Financial Officer