

[Company Letterhead]

[Date of Issuance]

[Audit Firm Name]

[Audit Firm Address]

[City, State, Zip Code]

Dear [Name of Engagement Partner],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] as of [Fiscal Year End Date] for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the Company in accordance with [Accounting Framework, e.g., US GAAP/IFRS].

We confirm that the representations previously made to you in our letter dated [Original Representation Letter Date] are still appropriate and remain in effect.

We further confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, that:

1. Since [Original Representation Letter Date], no events have occurred and no facts have been discovered which require adjustment to or disclosure in the aforementioned financial statements.
2. No information has come to our attention that would cause us to believe that any of the previous representations made to you are no longer true or accurate.
3. There have been no significant changes in the status of items previously disclosed as contingent liabilities or commitments.
4. There have been no changes in the internal control over financial reporting or other factors that might significantly affect internal control subsequent to [Fiscal Year End Date].

This letter is intended to cover the period from [Original Representation Letter Date] to the date of this letter.

Sincerely,

[Name of Chief Executive Officer]
Chief Executive Officer

[Name of Chief Financial Officer]
Chief Financial Officer