[Company Letterhead]

Date: [Insert Date]

To: [Audit Firm Name / Audit Committee]
[Address]
[City, State, Zip Code]

Subject: Management Representation Letter Regarding Fraud Risk and Internal Control Deficiencies

Dear [Name of Auditor/Committee Chair],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] for the period ended [Date]. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud and error.

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

1. Internal Control Over Financial Reporting
We have evaluated the effectiveness of the Company's internal control over financial reporting. We have disclosed to you all significant deficiencies and material weaknesses in the design or operation of internal controls which are reasonably likely to adversely affect the Company's ability to record, process, summarize, and report financial information.

2. Responsibility for Fraud Detection
We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

3. Disclosure of Fraud
We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
(a) Management;
(b) Employees who have significant roles in internal control; or
(c) Others where the fraud could have a material effect on the financial statements.

4. Allegations of Fraud
We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.

5. Remediation
We have disclosed to you any plans or intentions to implement remediation actions regarding the identified deficiencies in internal control and any actions taken to date to mitigate fraud risks.

6. Compliance
We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

Sincerely,

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[Name of Chief Executive Officer]
Chief Executive Officer

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[Name of Chief Financial Officer]
Chief Financial Officer