

[Company Letterhead]

[Date]

[Audit Firm Name]

[Address]

[City, State, Zip Code]

Dear [Auditor Name/Partner Name],

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

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

1. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with [Applicable Financial Reporting Framework].
2. 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. We have no knowledge of any fraud or suspected fraud affecting the entity involving:
  - o Management;
  - o Employees who have significant roles in internal control; or
  - o Others where the fraud could have a material effect on the financial statements.
4. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.
5. We have disclosed to you all instances of identified or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
6. There have been no instances of asset misappropriation, including theft of cash, inventory, or intellectual property, or any defalcation of company funds that have occurred during the period.
7. All significant bank accounts, assets, and liabilities have been properly recorded in the accounting records.
8. No funds or assets have been diverted for personal use or unauthorized business purposes by any member of management or staff.

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