

[Company Letterhead]

[Date]

[Recipient Name / Auditor Name]

[Firm Name]

[Address]

[City, State, Zip Code]

Subject: Representation Letter Regarding Corporate Bribery and Illegal Acts

Dear [Recipient Name],

This representation letter is provided in connection with [description of audit or investigation] of [Company Name] for the period ending [Date]. We confirm, to the best of our knowledge and belief, the following representations:

1. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud, bribery, and illegal acts.
2. We confirm that there have been no instances of bribery, kickbacks, or other illegal payments made to government officials, political parties, or private entities by the Company, its employees, or its agents to influence business decisions.
3. We have disclosed to you all information regarding any suspected or alleged violations of laws and regulations, including but not limited to the Foreign Corrupt Practices Act (FCPA) or local anti-corruption laws.
4. There have been no communications from regulatory agencies or government bodies concerning non-compliance with, or deficiencies in, financial reporting practices regarding illegal acts.
5. All financial records and related data have been made available to you, and no transactions have been omitted from the accounting records to conceal illegal activities.
6. We are not aware of any pending or threatened litigation or assessments concerning bribery or illegal acts that have not been disclosed to you.

Very truly yours,

[Signature]

[Name of Chief Executive Officer]

Chief Executive Officer

[Signature]

[Name of Chief Financial Officer]
Chief Financial Officer