

[Company Letterhead]

[Date]

[Auditor Name/Audit Firm]

[Address]

[City, State, Zip Code]

Subject: Representation Letter Regarding Financial Statement Fraud and Irregularities

Dear [Auditor Name],

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.

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

1. 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.
2. 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.
3. 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.
4. There have been no irregularities involving management or employees who have a significant role in internal control, nor have there been any irregularities involving other employees that could have a material effect on the financial statements.
5. We have disclosed to you all instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
6. The financial statements are free of material misstatements, including omissions.

Sincerely,

[Signature]

[Name of Chief Executive Officer]

[Title]

[Signature]

[Name of Chief Financial Officer]

[Title]