

[Company Letterhead]

[Date]

[Auditor Name/Audit Firm]

[Address]

[City, State, Zip Code]

Subject: Management Representation Letter Regarding Regulatory Noncompliance and Illegal Acts

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 and illegal acts.

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

1. **Responsibility:** We acknowledge our responsibility for ensuring that the Company's operations are conducted in accordance with applicable laws and regulations, including those that determine the reported amounts and disclosures in the financial statements.
2. **Disclosure of Noncompliance:** We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
3. **Illegal Acts:** We have no knowledge of any illegal acts or suspected illegal acts involving management, employees who have significant roles in internal control, or others where the illegal act could have a material effect on the financial statements.
4. **Regulatory Communications:** We have made available to you all correspondence with regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices or other statutory requirements.
5. **Litigation and Claims:** We have disclosed to you all known actual or possible litigation, claims, and assessments that may result from illegal acts or regulatory violations.
6. **Completeness:** All financial records and related data have been made available to you, and no transactions have been omitted that would result in regulatory noncompliance.

Sincerely,

[Signature]

[Name of Chief Executive Officer]

[Title]

[Signature]

[Name of Chief Financial Officer]

[Title]