

[Company Letterhead]

[Date]

[Auditor Name/Audit Firm]

[Address]

[City, State, Zip Code]

Subject: Management Representation Letter Regarding Related Party Transactions and Fraud

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 error.

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

1. We have disclosed to you the identity of all the entity's related parties and all the related party relationships and transactions of which we are aware.
2. We have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of the applicable financial reporting framework.
3. We acknowledge our responsibility for the configuration of systems to identify related party transactions and confirm that no undisclosed side agreements exist with related parties.
4. We confirm that there have been no instances of fraud, or suspected fraud, involving management or employees who have significant roles in internal control regarding related party transactions.
5. We confirm that all transactions with related parties were conducted at arm's length, or where they were not, the nature and extent of the deviation has been fully disclosed to you.
6. We have disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's related party dealings communicated by employees, former employees, analysts, regulators, or others.
7. There are no known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements regarding related party disbursements.

Yours faithfully,

[Signature]
[Name of Chief Executive Officer]
[Title]

[Signature]
[Name of Chief Financial Officer]
[Title]