

[Company Letterhead]

[Date]

[Auditor Name]

[Audit Firm Name]

[Address]

Subject: Management Representation Letter Regarding Related Party Transactions

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 fair presentation of the financial statements in accordance with [Accounting Framework, e.g., GAAP/IFRS].

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. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of [Accounting Framework].
3. We have provided you with access to all relevant information regarding related party transactions, including contracts, agreements, and minutes of meetings.
4. All transactions with related parties were conducted at [choose one: arm's length / specified terms], and no undisclosed side agreements exist.
5. There are no outstanding balances, guarantees, or commitments involving related parties other than those already disclosed in the financial statements.
6. Management has reviewed all significant transactions to ensure they do not involve undisclosed related parties or conflicts of interest.

Sincerely,

[Name of Chief Executive Officer]
[Title]

[Name of Chief Financial Officer]
[Title]