

[Company Letterhead]

[Date]

[Accounting Firm Name]

[Address]

[City, State, Zip Code]

Re: Representation Letter for the Interim Period Ended [Date]

Dear [Partner Name],

This representation letter is provided in connection with your review of the interim financial information and the related tax provision of [Company Name] for the period ended [Date]. We confirm that we are responsible for the preparation and fair presentation of the tax provision in accordance with [Accounting Standards, e.g., GAAP/IFRS].

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

1. We have provided you with all relevant financial records and related data concerning federal, state, local, and foreign income taxes.
2. The estimated annual effective tax rate (ETR) used to determine the interim tax provision reflects our best estimate of the tax rate expected to be applicable for the full fiscal year.
3. All significant unusual or infrequently occurring items recognized in the current interim period have been separately disclosed and taxed at their appropriate statutory rates.
4. We have evaluated the need for valuation allowances against deferred tax assets and have concluded that [no allowance is necessary / an allowance of \$Amount is required] based on available evidence of future taxable income.
5. There are no material uncertain tax positions (UTPs) that require recognition or disclosure in the interim financial statements that have not already been addressed.
6. We have disclosed all pending tax audits, assessments, or communications from taxing authorities.
7. There have been no changes in tax laws enacted during the interim period that would materially affect the measurement of deferred tax assets and liabilities, except as disclosed.
8. All intra-period tax allocations have been properly calculated and recorded.

Very truly yours,

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

[Signature]
[Name of Tax Director/Controller]
[Title]