[Company Letterhead]

[Date]

[Accounting Firm Name]
[Address]
[City, State, Zip Code]

Re: State and Local Tax Provision Representations

To [Engagement Partner Name]:

This representation letter is provided in connection with your audit/review of the state and local tax ("SALT") provisions and related accruals for [Company Name] (the "Company") for the period ended [Date].

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

1. **Financial Statements:** We acknowledge our responsibility for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of the state and local tax provision.
2. **Nexus and Filing Obligations:** We have disclosed all jurisdictions where the Company has a physical presence, performs services, or meets economic nexus thresholds. All required state and local income, franchise, and gross receipts tax returns have been filed.
3. **Completeness of Information:** We have made available all financial records and related data relevant to the calculation of state taxable income, including state-specific modifications, additions, and subtractions.
4. **Apportionment:** The apportionment factors (property, payroll, and sales) used in the provision calculation are accurate and consistent with the underlying books and records and state-specific sourcing rules.
5. **Uncertain Tax Positions:** We have identified and disclosed all uncertain state and local tax positions in accordance with ASC 740. We have provided our best estimate of the potential liabilities, including interest and penalties, associated with these positions.
6. **Deferred Tax Assets/Liabilities:** State deferred tax assets and liabilities have been properly calculated using the enacted tax rates expected to apply when the temporary differences reverse.
7. **Valuation Allowances:** We have evaluated the need for valuation allowances against state deferred tax assets and believe that the recorded allowances are sufficient based on all available evidence.
8. **Tax Audits:** We have disclosed the status of all ongoing state and local tax examinations and have provided copies of all relevant correspondence, including assessments and notices of proposed adjustments.
9. **Net Operating Losses (NOLs):** All state NOL carryforwards and their respective expiration dates have been accurately tracked, considering state-specific limitations and decoupling from federal rules.

10. **Subsequent Events:** No events have occurred subsequent to the balance sheet date that would require adjustment to or disclosure in the state and local tax provision.

Very truly yours,

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

[Signature]
[Name of Tax Director/Manager]
Director of Tax