[Company Letterhead]

[Date]

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

Subject: Representation Letter Regarding Uncertain Tax Positions

Dear [Name of Engagement Partner],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] as of [Fiscal Year End Date]. We confirm, to the best of our knowledge and belief, the following representations made to you during your audit regarding uncertain tax positions (UTPs) under [Accounting Standard, e.g., ASC 740 or IAS 12].

1. We acknowledge our responsibility for the preparation and fair presentation of the financial statements, including the identification and measurement of uncertain tax positions.

2. We have made available to you all relevant tax returns, examination reports, and correspondence with taxing authorities for all jurisdictions in which we operate.

3. We have identified all tax positions taken in filed tax returns or expected to be taken in future returns that could result in a significant change to the recognized tax assets or liabilities. This includes positions related to:

- Transfer pricing arrangements;
- Nexus and permanent establishment determinations;
- Research and development tax credits;
- Deductibility of specific large expenses;
- Interpretation of new tax legislation.

4. For each uncertain tax position, we have evaluated whether it is "more-likely-than-not" that the position will be sustained upon examination based on its technical merits, assuming the taxing authority has full knowledge of all relevant information.

5. The measurement of the tax benefits related to these positions represents our best estimate of the largest amount of benefit that is greater than 50% likely of being realized upon ultimate settlement.

6. There are no material unrecorded tax liabilities, interest, or penalties related to tax deficiencies except as disclosed in the financial statements.

7. We have disclosed all years that remain subject to examination by major tax jurisdictions.

8. No events have occurred subsequent to the balance sheet date that would require adjustment to or disclosure in the tax provisions of the financial statements.

Sincerely,

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

[Signature]
[Name of Chief Executive Officer/Tax Director]
[Title]