

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

[City, State, Zip Code]

Subject: Representation Letter - Accounts Receivable Impairment

Dear [Name of Auditor],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] for the period ended [Date]. We confirm, to the best of our knowledge and belief, the following representations regarding the impairment of accounts receivable:

1. We are responsible for the fair presentation of accounts receivable in the financial statements in accordance with [Reporting Framework, e.g., GAAP/IFRS].
2. Accounts receivable recorded in the financial statements represent valid claims against debtors for sales or services performed on or before the balance sheet date.
3. We have evaluated the collectability of accounts receivable and have established an adequate allowance for expected credit losses (impairment) in accordance with [Accounting Standard].
4. The methodology used to calculate the impairment-including historical loss rates, current conditions, and reasonable and supportable forecasts-is consistent with prior periods and reflects our best estimate of potential losses.
5. All accounts known to be uncollectible have been written off. We believe the net carrying value of accounts receivable is recoverable.
6. There are no significant concentrations of credit risk or disputes with major customers that have not been properly disclosed or accounted for in the valuation of the receivables.
7. We have provided you with all relevant information, including aging reports, correspondence with delinquent customers, and legal files related to collection efforts.

Very truly yours,

[Name of Chief Financial Officer]
Chief Financial Officer

[Name of Chief Executive Officer]
Chief Executive Officer