

[Company Letterhead]

[Date]

[Auditor Name/Legal Firm Name]

[Address]

[City, State, Zip Code]

Subject: Management Representation Letter Regarding Environmental Matters

Dear [Recipient Name],

This representation letter is provided in connection with your [audit/review] 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 environmental liabilities:

- 1. Compliance:** The Company is in material compliance with all applicable federal, state, and local environmental laws and regulations. We have received no notice of any violations or investigations from regulatory agencies that have not been disclosed to you.
- 2. Disclosures:** We have disclosed to you all known or suspected environmental conditions, including soil or groundwater contamination, at all currently or formerly owned or operated facilities.
- 3. Liability Estimation:** All environmental liabilities and remediation costs that are probable and can be reasonably estimated have been properly accrued in the financial statements. Those that are reasonably possible but not yet estimable have been appropriately disclosed in the notes to the financial statements.
- 4. Litigation:** There are no pending or threatened claims, lawsuits, or administrative proceedings related to environmental matters against the Company, except for those already disclosed in the financial records.
- 5. Documentation:** We have made available to you all environmental site assessments (Phase I/II), audit reports, and correspondence with environmental regulators.
- 6. Future Obligations:** The Company has identified all asset retirement obligations (AROs) related to the decommissioning or restoration of sites as required by applicable accounting standards.

Sincerely,

[Signature]

[Name of Chief Executive Officer]

CEO

[Signature]

[Name of Chief Financial Officer]

CFO