

[Company Letterhead]

[Date]

[Auditor Name/Audit Firm]

[Address]

[City, State, Zip Code]

**Subject: Management Representation Letter - Environmental Liabilities**

Dear [Auditor Name],

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 environmental liabilities:

1. Management is responsible for the identification and measurement of environmental obligations under [Applicable Accounting Standards, e.g., GAAP/IFRS].
2. We have disclosed to you all known or suspected instances of environmental non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
3. All material environmental liabilities, including remediation costs, fines, and legal claims arising from past practices or incidents, have been appropriately recorded or disclosed in the financial statements.
4. There are no unrecorded environmental liabilities or contingencies that are required to be accrued or disclosed under [Applicable Accounting Standards]. Specifically:
  - There are no pending or threatened environmental claims, investigations, or notices of violation from regulatory agencies that have not been disclosed.
  - No sites currently or formerly owned or operated by the company are subject to remediation orders that have not been accounted for.
  - We have no knowledge of any hazardous substance releases that would require material cleanup costs under current environmental laws.
5. The assumptions used in estimating recorded environmental liabilities are reasonable and reflect management's best estimate of expected future costs.
6. We have provided you with all environmental reports, site assessments, and correspondence with environmental regulatory agencies requested during the audit.

Sincerely,

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[Name of Chief Executive Officer]  
Chief Executive Officer

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[Name of Chief Financial Officer]  
Chief Financial Officer