

[Company Letterhead]

[Date]

[Auditor Name]

[Auditor Firm Address]

**Subject: Management Representation Letter Regarding Pending Claims and Litigation**

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 pending or threatened litigation, claims, and assessments:

1. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
2. All pending or threatened litigation and claims have been properly accounted for and disclosed in accordance with the applicable financial reporting framework.
3. We have provided you with all relevant documentation and correspondence from our legal counsel regarding current legal proceedings.
4. There are no other material liabilities or contingent liabilities arising from legal actions that require disclosure or accrual in the financial statements that have not already been recorded.
5. The estimates of potential financial loss provided to you are based on our best judgment after consultation with legal counsel.

Sincerely,

[Signature]

[Name of Chief Executive Officer]

CEO

[Signature]

[Name of Chief Financial Officer]

CFO