

[Entity Letterhead]

[Date]

[Practitioner Name]

[Practitioner Address]

[City, State, Zip]

Dear [Practitioner Name],

This representation letter is provided in connection with your engagement to perform agreed-upon procedures regarding the prospective financial information of [Entity Name] as of [Date] and for the period then ending.

We confirm, to the best of our knowledge and belief, the following representations made to you during your engagement:

1. We are responsible for the preparation and presentation of the prospective financial information in accordance with [Applicable Financial Reporting Framework/Criteria].
2. The prospective financial information reflects management's best estimate of the entity's expected financial position, results of operations, and cash flows for the projection period.
3. The underlying assumptions are reasonable and provide a realistic basis for the prospective financial information.
4. We have made available to you all relevant financial records and related data, including any significant information that might affect the prospective financial information.
5. There are no material transactions that have not been properly recorded in the underlying data used to prepare the prospective financial information.
6. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls relevant to the preparation of the prospective financial information.
7. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the prospective financial information.
8. We confirm that the procedures performed were those agreed upon with you and that we are responsible for the sufficiency of these procedures for our purposes.

Sincerely,

[Signature]

[Name of Responsible Party]

[Title]

[Signature]

[Name of Chief Financial Officer]

[Title]