

[Company Letterhead]

[Date]

[To Independent Auditor/Accountant Name]

[Firm Name]

[Address]

Dear [Name],

We are providing this letter in connection with your examination of the prospective financial statements of [Company Name], which comprise the forecasted balance sheet as of [Date], and the related forecasted statements of income, retained earnings, and cash flows for the period then ending.

We confirm that we are responsible for the following:

- The preparation and fair presentation of the prospective financial statements in accordance with the guidelines established by the [Relevant Regulatory Body/Accounting Framework].
- The selection of the significant assumptions and the underlying data used to develop the forecast.
- Internal controls relevant to the preparation and presentation of the prospective financial information.

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

1. The prospective financial statements reflect management's judgment based on present circumstances and the course of action we expect to take.
2. The assumptions used are reasonable and provide a meaningful basis for the forecast.
3. There are no material transactions that have not been properly recorded in the underlying data used for the forecast.
4. We have made available to you all financial records, related data, and minutes of meetings of stockholders and directors.
5. There are no plans or intentions that may materially affect the forecasted amounts or disclosures.
6. We have disclosed all known events occurring subsequent to the date of the forecast that would require adjustment to or disclosure in the prospective financial statements.

Very truly yours,

[Signature]

[Name of Chief Executive Officer]

[Title]

[Signature]

[Name of Chief Financial Officer]

[Title]