

[Client Letterhead]

[Date]

[Audit Firm Name]

[Address]

[City, State, Zip]

Dear [Name of Engagement Partner]:

This representation letter is provided in connection with your examination of the pro forma financial information of [Company Name] as of [Date] and for the period then ended. We confirm that we are responsible for the preparation and presentation of the pro forma financial information in accordance with [Applicable Reporting Framework/SEC Regulations].

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

- The pro forma financial information includes the necessary adjustments to show the effects of the underlying transaction(s) as if it had occurred at the dates assumed.
- The assumptions used in the pro forma adjustments are reasonable and have a factual basis.
- The historical financial information used as the basis for the pro forma statements has been accurately extracted from the underlying financial records.
- All significant effects of the transaction(s) have been properly reflected in the pro forma adjustments.
- The pro forma adjustments are directly attributable to the transaction and are expected to have a continuing impact on the company (if applicable).
- We have made available to you all financial records and related data relevant to the transaction and the pro forma presentation.
- There have been no events subsequent to the date of the pro forma information that would require adjustment to or disclosure in the pro forma financial information.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal controls relevant to the preparation of pro forma information.

Very truly yours,

[Signature]

[Name of Chief Executive Officer]

Chief Executive Officer

[Signature]

[Name of Chief Financial Officer]

Chief Financial Officer