

[Company Letterhead]

[Date]

[Name of Accounting/Consulting Firm]

[Address]

[City, State, Zip Code]

In connection with your examination of the prospective financial statements of [Project Name/Entity Name], which comprise the forecasted balance sheet, statements of income, retained earnings, and cash flows as of [Date] and for the period then ending, we confirm that we are responsible for the preparation and fair 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 are presented in accordance with guidelines established by the American Institute of Certified Public Accountants (AICPA).
2. The underlying assumptions are reasonable and provide a realistic basis for the projection. These assumptions reflect our current judgment of the expected conditions and our expected course of action regarding the real estate development located at [Property Address].
3. We have made available to you all financial records, data, market studies, and related information relevant to the feasibility of the project.
4. The project's anticipated costs, including land acquisition, construction, financing, and marketing, are based on current estimates and signed contracts where applicable.
5. Revenue projections, including lease rates and occupancy levels, are based on current market trends and independent appraisal reports.
6. There are no material contingencies or undisclosed liabilities that would significantly impact the project's financial viability.
7. We have complied with all local zoning, environmental regulations, and legal requirements necessary for the development of the property.
8. No events have occurred subsequent to the date of the prospective financial statements that would require adjustment to or disclosure in the projections.

Very truly yours,

[Signature]

[Name of Authorized Officer]

[Title]

[Signature]

[Chief Financial Officer/Project Manager]