

[Date]

[Accounting Firm Name]

[Address]

[City, State, Zip Code]

Dear [Name of Contact Person/Partner]:

In connection with your examination of the forecasted balance sheet, statements of income, retained earnings, and cash flows of [Company Name] as of [Date], and for the period then ended, we make the following representations to the best of our knowledge and belief.

1. We are responsible for the preparation and fair presentation of the forecasted financial statements, which comprise the forecast and the summaries of significant assumptions and accounting policies.
2. The financial forecast presents, to the best of our knowledge and belief, the Company's expected financial position, results of operations, and cash flows for the forecast period in conformity with the guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA).
3. The financial forecast is based on our judgment, using information and circumstances existing at [Date of Forecast Preparation], of the expected conditions and our expected course of action.
4. The assumptions used in the forecast are reasonable and provide a reliable basis for the forecast. We have made available to you all significant information that we believe is relevant to the forecast.
5. The accounting policies used in the forecast are consistent with the accounting policies expected to be used by the Company in its historical financial statements during the forecast period.
6. There are no material anticipatory changes in circumstances or events that have occurred since the date of the forecast that would require adjustment to the forecast or disclosure in the notes thereto.
7. We have disclosed to you all known matters that may significantly affect the Company's ability to achieve the forecasted results, including potential litigation, regulatory changes, or economic trends.
8. We believe that the forecast is achievable, and management has the intention and ability to carry out the courses of action described in the assumptions.

Very truly yours,

[Signature]
[Name of Chief Executive Officer]
[Title]

[Signature]
[Name of Chief Financial Officer]
[Title]