

[Company Letterhead]

[Date]

[Accounting Firm Name]

[Address]

[City, State, Zip]

Dear [Partner Name]:

In connection with your [examination/compilation/agreed-upon procedures] of the forecasted [Balance Sheet, Income Statement, and Statement of Cash Flows] of [Company Name] as of [Date] and for the period then ending, we make the following representations:

1. We are responsible for the preparation and fair presentation of the prospective financial statements, which comprise the forecast and the accompanying summary of significant assumptions and accounting policies.
2. The financial forecast reflects management's judgment, based on present circumstances, of the expected conditions and its expected course of action.
3. The assumptions disclosed in the financial statements are reasonable and are those that management believes are significant to the forecast. We have provided you with all relevant information and underlying data for these assumptions.
4. The prospective financial statements are intended for use by [Name of Third Party] for the purpose of [State Purpose, e.g., securing financing] and are not intended for general circulation.
5. There are no material anticipated changes in the business operations, market conditions, or accounting principles that have not been reflected in the forecast.
6. We have made available to you all financial records and related data, including minutes of meetings of stockholders and the board of directors.
7. No events have occurred subsequent to the date of the forecast that would require adjustment to or disclosure in the prospective financial statements.
8. We acknowledge our responsibility to prevent and detect fraud and have disclosed to you any known instances of fraud or suspected fraud affecting the entity.

Very truly yours,

[Signature]

[Name of Chief Executive Officer]

[Title]

[Signature]

[Name of Chief Financial Officer]

[Title]