

[Company Letterhead]

[Date]

[Name of Accounting Firm]

[Address]

[City, State, Zip Code]

Subject: Representation Letter Regarding Pro Forma Financial Information

Dear [Name of Contact Partner],

This representation letter is provided in connection with your examination of the pro forma financial information of [Company Name] (the "Company") as of [Date] and for the period then ended, which reflects the effects of the corporate restructuring described in [Reference Document/Agreement].

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

1. We acknowledge our responsibility for the preparation and presentation of the pro forma financial information in accordance with [Applicable Financial Reporting Framework/SEC Regulations].
2. The pro forma financial information includes all material effects of the corporate restructuring and reflects the transaction as if it had occurred on [Effective Date for Balance Sheet] and [Effective Date for Income Statement].
3. The assumptions used in the preparation of the pro forma financial information are factually supportable, reasonable, and provide a fair basis for presenting the significant effects directly attributable to the restructuring.
4. All adjustments reflect the application of accounting policies consistent with those of the Company's historical financial statements.
5. There have been no material changes in the operations or financial condition of the Company since [Date of Last Audited Balance Sheet] that would require additional adjustment to the pro forma information, other than the restructuring itself.
6. We have made available to you all financial records and related data relevant to the restructuring and the entities involved.
7. We confirm that there are no undisclosed side agreements or contingencies related to the restructuring that would impact the pro forma presentation.

Very truly yours,

[Name of Chief Executive Officer]
Chief Executive Officer

[Name of Chief Financial Officer]
Chief Financial Officer