

[Company Letterhead]

[Date]

[Name of Lead Underwriter/Initial Purchaser]

[Address]

[City, State, Zip Code]

[Name of Audit Firm]

[Address]

[City, State, Zip Code]

**Re: Representation Letter Regarding Pro Forma Financial Information**

Ladies and Gentlemen:

In connection with the proposed offering of [Description of Debt Securities] (the "Offering") by [Company Name] (the "Company"), we furnish this letter to confirm our representations regarding the pro forma financial information included in the [Offering Memorandum/Prospectus] dated [Date].

We represent and confirm to the best of our knowledge and belief that:

1. We are responsible for the preparation and presentation of the pro forma financial information, which includes the pro forma condensed balance sheet as of [Date] and the pro forma condensed statements of operations for the [Period Ended], and the related notes (collectively, the "Pro Forma Financial Information").
2. The Pro Forma Financial Information has been prepared in accordance with [Article 11 of Regulation S-X / Applicable Accounting Framework] to illustrate the effects of [Description of Transaction, e.g., the Acquisition and the Offering] as if they had occurred on [Date] for the balance sheet and [Date] for the statements of operations.
3. The underlying assumptions used in the preparation of the Pro Forma Financial Information provide a reasonable basis for presenting the significant effects directly attributable to the transaction.
4. The pro forma adjustments give appropriate effect to those assumptions and are properly applied to the historical financial statement amounts in the Pro Forma Financial Information.
5. All significant adjustments necessary to reflect the effects of the transaction have been included in the Pro Forma Financial Information.
6. There have been no material events subsequent to the date of the Pro Forma Financial Information that would require adjustment to or disclosure in said information to prevent it from being misleading.

7. We have made available to you all financial records and related data necessary for your review of the Pro Forma Financial Information.

Very truly yours,

[Company Name]

By: \_\_\_\_\_  
Name: [Name of Chief Financial Officer]  
Title: Chief Financial Officer

By: \_\_\_\_\_  
Name: [Name of Chief Executive Officer]  
Title: Chief Executive Officer