

[Company Letterhead]

[Date]

[Audit Firm Name]

[Address]

[City, State, Zip Code]

Dear [Partner Name],

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 divestiture of [Name of Business/Asset Unit] (the "Divestiture").

We confirm that we are responsible for the preparation and presentation of the pro forma financial information in accordance with [Applicable Accounting Framework/SEC Regulation S-X]. We further confirm the following representations made to you during your examination:

1. We have made available to you all financial records and related data relevant to the Divestiture and the preparation of the pro forma financial information.
2. The pro forma financial information includes all significant adjustments necessary to show the effects of the Divestiture as if it had occurred on the dates assumed.
3. The assumptions used in the preparation of the pro forma financial information are factually supportable and provide a reasonable basis for presenting the significant effects directly attributable to the transaction.
4. The historical financial information used as the basis for the pro forma presentation has been accurately extracted from the Company's audited financial statements or unaudited internal records, as applicable.
5. There are no material subsequent events or contingencies related to the Divestiture that require adjustment to or disclosure in the pro forma financial information that have not already been included.
6. Management has complied with all aspects of contractual agreements that would have a material effect on the pro forma financial information in the event of noncompliance.
7. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls relevant to the preparation of pro forma financial information.

Very truly yours,

[Name of Chief Executive Officer]
Chief Executive Officer

[Name of Chief Financial Officer]
Chief Financial Officer