

[Company Letterhead]

[Date]

[Name of Accounting Firm]
[Address of Accounting Firm]

Dear [Name of 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 has been prepared to reflect the consolidation of [Entity Name(s)] into the Company.

We confirm that we are responsible for the preparation and presentation of the pro forma financial information in accordance with [Applicable Financial Reporting Framework/SEC Regulations]. We confirm, to the best of our knowledge and belief, the following representations made to you during your examination:

1. The pro forma financial information includes all significant consolidation adjustments necessary to reflect the transaction as if it had occurred on the dates assumed.
2. The assumptions used in the preparation of the pro forma financial information are reasonable and provide a fair basis for the adjustments presented.
3. The pro forma adjustments give appropriate effect to those assumptions and are properly applied to the historical financial information.
4. The historical financial statements of [Company Name] and [Entity Name(s)] used in the preparation of the pro forma information were prepared in accordance with [GAAP/IFRS] and have been audited or reviewed as previously disclosed.
5. All out-of-period adjustments or significant unusual items have been appropriately disclosed or accounted for in the pro forma columns.
6. There have been no material events subsequent to the date of the historical financial information that would require adjustment to or disclosure in the pro forma financial information.
7. We have made available to you all relevant financial records and related data concerning the entities involved in this consolidation.
8. 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