

[Company Letterhead]

[Date]

[Name of Accounting Firm]

[Address]

[City, State, Zip Code]

Re: Representation Letter for Pro Forma Financial Information regarding the formation of [Name of Joint Venture]

Dear [Name of Contact Person],

This representation letter is provided in connection with your examination of the pro forma financial information of [Name of Entity/Joint Venture] as of [Date] and for the period then ended. 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:

1. The pro forma financial information includes all significant effects directly attributable to the formation of the Joint Venture.
2. 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 of the transaction.
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 the contributing partners used in the compilation of the pro forma information were prepared in accordance with [GAAP/IFRS] and have been consistently applied.
5. There have been no material changes in the operations or financial position of the contributing entities between the date of the historical financial information and the date of this letter that would require adjustment to the pro forma information.
6. We have provided you with all relevant financial records, agreements, and minutes of meetings related to the formation of the Joint Venture.
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,

[Signature]

[Name of Chief Executive Officer]

[Title]

[Signature]

[Name of Chief Financial Officer]

[Title]