[Company Letterhead]

[Date]

[Audit Firm Name]
[Audit Firm Address]

Subject: Management Representation Letter regarding Pro Forma Financial Information

Dear [Name of Engagement Partner],

This representation letter is provided in connection with your examination of the pro forma financial information of [Your Company Name] (the "Company") as of [Date] and for the period then ended, which reflects the effects of the merger between [Company A] and [Company B].

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

1. Responsibility for Pro Forma Information
We acknowledge our responsibility for the preparation and presentation of the pro forma financial information in accordance with [Applicable Financial Reporting Framework/SEC Regulations]. We believe the pro forma financial information presents fairly, in all material respects, the information intended to be conveyed.

2. Basis of Pro Forma Adjustments
We confirm that the adjustments used in the preparation of the pro forma financial information are:
a) Directly attributable to the merger transaction;
b) Factually supportable; and
c) Expected to have a continuing impact on the consolidated entity (if applicable).

3. Completeness of Information
We have made available to you all financial records and related data relevant to the merger. There are no material transactions, agreements, or events related to the merger that have not been properly disclosed or reflected in the pro forma adjustments.

4. Assumptions
The assumptions used in the preparation of the pro forma financial information are reasonable and provide a fair basis for presenting the significant effects of the merger. These assumptions have been consistently applied.

5. Compliance and Regulations
The merger transaction has been authorized by the Board of Directors and is in compliance with all relevant laws, regulations, and contractual obligations. All necessary regulatory approvals have been obtained or are in the process of being obtained.

6. Subsequent Events
No events have occurred subsequent to the date of the pro forma financial information that would require adjustment to, or disclosure in, the said information to prevent it from being misleading.

7. Valuation and Estimates
The preliminary purchase price allocation and the valuation of assets acquired and liabilities assumed are based on our best estimates and currently available information. We believe these estimates are reasonable under the circumstances.

Very truly yours,

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[Name of Chief Executive Officer]
Chief Executive Officer

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[Name of Chief Financial Officer]
Chief Financial Officer