

[Company Letterhead]

[Date]

[Accounting 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 [Acquiring Company Name] (the "Company") as of [Date] and for the period then ended, which gives effect to the acquisition of [Target Company Name] (the "Transaction").

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

1. We acknowledge our responsibility for the preparation and presentation of the pro forma financial information in accordance with [Applicable Financial Reporting Framework/SEC Regulation S-X].
2. The objective of the pro forma financial information is to illustrate the effects of the Transaction as if it had occurred at an earlier date. We believe the underlying assumptions provide a reasonable basis for presenting the significant effects directly attributable to the Transaction.
3. The pro forma adjustments are based on documented evidence and give appropriate effect to those assumptions.
4. The historical financial statements of [Acquiring Company] and [Target Company] used in the preparation of the pro forma information were prepared in accordance with [GAAP/IFRS], and all material adjustments necessary for a fair presentation have been made.
5. We have provided you with all relevant financial records and related data concerning both the Company and the acquired entity.
6. There have been no events subsequent to the date of the pro forma financial information that would require adjustment to or disclosure in the pro forma statement.
7. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed.
8. We believe that the pro forma columns reflect the proper application of those adjustments to the historical financial statement amounts.

Very truly yours,

[Name of Chief Executive Officer]
Chief Executive Officer

[Name of Chief Financial Officer]
Chief Financial Officer