[Company Letterhead]

[Date]

[Audit Firm Name]
[Audit Firm Address]

Re: Representation Letter for Pro Forma Financial Information - [Spin-Off Entity Name]

Dear [Partner Name],

This representation letter is provided in connection with your examination of the pro forma financial information of [Parent Company Name] and the entity to be spun off, [Spin-Off Entity Name], as of [Date] and for the period then ended.

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 Accounting Framework/SEC Regulation S-X].

2. The pro forma financial information includes all direct effects and material adjustments related to the spin-off transaction that are factually supportable.

3. The assumptions used in the preparation of the pro forma financial information are reasonable and provide a fair basis for the presentation of the effects of the transaction.

4. The historical financial information used as the basis for the pro forma financial information has been accurately extracted from the audited financial statements of [Parent Company Name].

5. All transaction costs, tax implications, and asset/liability allocations related to the spin-off have been appropriately reflected in the pro forma adjustments.

6. There have been no subsequent events since the date of the pro forma financial information that would require adjustment to, or disclosure in, the pro forma information.

7. We have made available to you all financial records and related data relevant to the spin-off transaction.

8. We confirm that the spin-off is expected to be completed on or about [Expected Closing Date].

Very truly yours,

[Signature]
[Name of Chief Executive Officer]
Chief Executive Officer

[Signature]
[Name of Chief Financial Officer]
Chief Financial Officer