

[Company Letterhead]

[Date]

[Name of Audit/Accounting Firm]

[Address]

[City, State, Zip Code]

Dear [Name of Contact Person],

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. We confirm that we are responsible for the preparation and presentation of the pro forma financial information in accordance with [Applicable Regulations/Basis of Preparation].

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

1. The pro forma financial information includes all material effects of the transaction(s) described in the notes to the pro forma financial information.
2. The assumptions used in the preparation of the pro forma financial information are reasonable and provide a fair basis for presenting the significant effects directly attributable to 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 information used as the basis for the pro forma information has been prepared in accordance with [GAAP/IFRS] and reflects all adjustments necessary for a fair presentation.
5. We have provided you with all relevant information and access to all financial records and related data necessary for the completion of your examination.
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 information.
7. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls relevant to the preparation of pro forma financial information.

Sincerely,

[Signature]

[Name of Chief Executive Officer]

Chief Executive Officer

[Signature]

[Name of Chief Financial Officer]

Chief Financial Officer