[Company Letterhead]

[Date]

[Auditor Name/Audit Firm]
[Address]
[City, State, Zip Code]

Subject: Management Representation Letter Regarding Financial Statement Irregularities

Dear [Auditor Name],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] for the period ended [Date]. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with [Accounting Standards, e.g., GAAP/IFRS].

We confirm, to the best of our knowledge and belief, the following representations:

1. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud and error.

2. We have disclosed to you all information related to any known or suspected irregularities, fraud, or illegal acts involving:

- Management;
- Employees who have significant roles in internal control;
- Others where the irregularity could have a material effect on the financial statements.

3. We have disclosed to you all allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators, or others.

4. There have been no instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

5. We confirm that the effects of uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

6. All financial records and related data have been made available to you, and no material transactions have been omitted from the accounting records.

Sincerely,

____
[Name of Chief Executive Officer]
Chief Executive Officer

____
[Name of Chief Financial Officer]
Chief Financial Officer