

[Company Letterhead]

[Date]

[Name of Recipient/Lead Investigator]

[Audit Firm or Internal Investigation Unit Name]

[Address]

Subject: Representation Letter Regarding Whistleblower Allegation Assessment

Dear [Name],

This representation letter is provided in connection with your assessment of the whistleblower allegations received on [Date] regarding [brief description of subject matter, e.g., alleged financial misconduct or policy violations].

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

1. We have provided you with access to all records, documentation, and relevant data related to the allegations.
2. We have disclosed the identities of all individuals known to us who are involved in, or have direct knowledge of, the matters under investigation.
3. There have been no instances of management interference or limitations placed on the scope of your assessment.
4. We have disclosed all known communications from regulatory agencies or legal counsel concerning these specific allegations.
5. To our knowledge, there has been no retaliation against the whistleblower or any individuals cooperating with the assessment.
6. All financial information and internal control documentation provided to you is complete and accurate in all material respects.
7. We have disclosed any subsequent events occurring after the allegation date that may impact the findings of your assessment.

This letter is intended solely for your use in performing the assessment and should not be used for any other purpose.

Sincerely,

[Signature]

[Name of Authorized Officer]

[Title]

[Company Name]

[Signature]

[Name of General Counsel/Compliance Officer]

[Title]