

[Date]

[External Audit Firm Name]

[Address]

[City, State, Zip Code]

Subject: Audit Committee Oversight Representation Letter

Dear [Engagement Partner Name],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] for the period ended [Date]. We, as the Audit Committee, acknowledge our responsibility for the oversight of the financial reporting process, the system of internal control, and the audit process.

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

1. Oversight Responsibility

We have fulfilled our responsibilities regarding the oversight of the integrity of the company's financial statements and the effectiveness of internal control over financial reporting.

2. Communication of Fraud

We have no knowledge of any fraud or suspected fraud affecting the entity involving management, employees who have significant roles in internal control, or others where the fraud could have a material effect on the financial statements.

3. Compliance with Laws and Regulations

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

4. Internal Control Deficiencies

We have discussed with you any significant deficiencies or material weaknesses in the design or operation of internal controls that were identified during the period.

5. Auditor Independence

We have reviewed the independence of [External Audit Firm Name] and are satisfied that the auditors have maintained their independence throughout the audit process.

6. Significant Estimates and Judgments

We have reviewed the significant accounting policies, estimates, and judgments made by management and believe they are appropriate under the circumstances.

This letter is intended solely for the use of [External Audit Firm Name] in connection with the audit of the financial statements.

Sincerely,

[Name of Audit Committee Chair]
Chair of the Audit Committee
[Company Name]