

[Date]

[Recipient Name]

[Recipient Title]

[Firm/Company Name]

[Address]

Subject: Management Representation Letter regarding Financial Statement Accuracy

Dear [Recipient Name],

This representation letter is provided in connection with your audit/review of the financial statements of [Company Name] for the period ending [Date]. We confirm, to the best of our knowledge and belief, the following representations:

1. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with [Accounting Standards, e.g., GAAP/IFRS].
2. We confirm that all financial records and related data have been made available to you and that no material transactions have been omitted.
3. We believe the effects of any uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.
4. There have been no instances of fraud or suspected fraud involving management or employees who have significant roles in internal control.
5. The company has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets that have not been disclosed.
6. All liabilities, both actual and contingent, have been properly recorded or disclosed in the financial statements.
7. No events have occurred subsequent to the balance sheet date that would require adjustment to or disclosure in the financial statements.

Sincerely,

[Signature]

[Name of Chief Executive Officer]

[Title]

[Signature]

[Name of Chief Financial Officer]

[Title]