

[Date]

To: [Name of Evaluator/Internal Auditor]

[Title]

[Organization Name]

Subject: Management Representation Letter - Evaluation of Internal Controls

Dear [Name],

This representation letter is provided in connection with your evaluation of the internal control over financial reporting and operations of [Company Name] as of [Date/Period].

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

1. **Responsibility:** We acknowledge our responsibility for establishing and maintaining effective internal controls to prevent and detect fraud, error, and non-compliance with laws and regulations.
2. **Completeness of Information:** We have made available to you all financial records, related data, and minutes of meetings of stockholders and directors.
3. **Design and Implementation:** We believe the internal control system is designed appropriately to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements.
4. **Disclosure of Deficiencies:** We have disclosed to you all significant deficiencies and material weaknesses in the design or operation of internal controls which are reasonably likely to adversely affect the organization's ability to record, process, and report data.
5. **Fraud:** We have disclosed to you our knowledge of any fraud or suspected fraud involving management or employees who have significant roles in internal control.
6. **Compliance:** There have been no instances of non-compliance with laws or regulations whose effects should be considered for disclosure or as a basis for recording a loss contingency.
7. **Changes in Controls:** There have been no changes in internal controls or other factors that might significantly affect internal controls subsequent to the date of the most recent evaluation.

We confirm that these representations are made in good faith and represent the current status of our internal control environment.

Sincerely,

[Signature]

[Name of Chief Executive Officer]

Chief Executive Officer

[Signature]

[Name of Chief Financial Officer]

Chief Financial Officer