

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

Subject: Management Representation Letter Regarding Significant Accounting Estimates

Dear [Name of Auditor/Engagement Partner],

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 preparation of financial statements that present fairly the financial position, results of operations, and cash flows in accordance with [Accounting Framework, e.g., GAAP/IFRS].

We confirm, to the best of our knowledge and belief, the following representations regarding significant accounting estimates:

1. **Completeness:** We have identified all significant accounting estimates required for the preparation of the financial statements.
2. **Methodology:** The measurement techniques, including relevant models and assumptions used in developing accounting estimates, are reasonable and have been consistently applied in accordance with the applicable financial reporting framework.
3. **Assumptions:** The significant assumptions used in making accounting estimates reflect our intent and ability to carry out specific courses of action on behalf of the entity. These assumptions appropriately reflect the best information available to management.
4. **Data Integrity:** The data used in developing accounting estimates is relevant, reliable, and complete.
5. **Disclosures:** The disclosures related to accounting estimates, including those regarding estimation uncertainty and valuation techniques, are complete and reasonable under the applicable financial reporting framework.
6. **Subsequent Events:** No events have occurred subsequent to the date of the financial statements that would require adjustment to the accounting estimates and disclosures included in the financial statements.

The following specific estimates have been reviewed and validated by management:

- [List specific estimate, e.g., Allowance for Doubtful Accounts]
- [List specific estimate, e.g., Fair Value of Financial Instruments]
- [List specific estimate, e.g., Impairment of Long-Lived Assets]
- [List specific estimate, e.g., Provision for Income Taxes]

Sincerely,

[Name of Chief Executive Officer]
Chief Executive Officer

[Name of Chief Financial Officer]
Chief Financial Officer