

[Company Letterhead]

[Date]

[Contact Name]

[Title]

[Accounting Firm Name]

[Address]

[City, State, Zip Code]

Re: Interim Period Tax Provision Review for [Company Name] - [Quarter/Period Ending Date]

Dear [Name],

In connection with your review of the interim financial statements for [Company Name] (the "Company") for the period ended [Date], we provide this letter regarding the interim income tax provision calculation and related disclosures.

We confirm that we have provided all relevant financial records and data necessary for the calculation of the tax provision, including:

- Year-to-date pre-tax book income and permanent/temporary adjustments.
- Calculation of the Estimated Annual Effective Tax Rate (EAETR).
- Identification of discrete items occurring during the current quarter.
- Updates to valuation allowances for deferred tax assets.
- Analysis of uncertain tax positions (ASC 740 / IAS 12).

We represent that to the best of our knowledge:

1. The tax provision has been prepared in accordance with [GAAP/IFRS] standards for interim reporting.
2. There are no material unrecorded tax liabilities or contingencies other than those disclosed.
3. There have been no significant changes in tax legislation that would materially impact the period's results, except as noted in the attached documentation.

Should you require further clarification or additional supporting schedules, please let us know.

Sincerely,

[Signature]

[Name]

[Title, e.g., Chief Financial Officer / Tax Director]