

# Management Representation Letter

Date: [Insert Date]

[Auditor's Name]

[Auditor's Firm]

[Address]

[City, State, Zip Code]

Dear [Auditor's Name],

We are pleased to provide you with the following representations in connection with your audit of the financial statements of [Company Name] for the year ended [Year End Date]. This letter is intended to supplement your understanding of our organization and its financial position.

1. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with [applicable financial reporting framework].
2. We have made available all financial records and related data necessary for the audit.
3. There have been no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
4. We confirm that we have disclosed to you all significant matters affecting the company, including the following:
  - Material lawsuits or claims.
  - Any instances of fraud or suspected fraud.
  - Known or potential regulatory violations.
5. We believe that the effects of the uncorrected misstatements are not material, either individually or in the aggregate, to the financial statements taken as a whole.

We acknowledge our responsibility for the effectiveness of internal controls over financial reporting.

We appreciate your cooperation and assistance during the audit process.

Sincerely,

[Management's Name]

[Title]

[Company Name]