

[Company Letterhead]

[Date]

[Name of Audit Firm]

[Address of Audit Firm]

Subject: Summary of Uncorrected Misstatements

Dear [Name of Auditor],

In connection with your audit of the financial statements of [Company Name] for the period ended [Date], we confirm that we have reviewed the schedule of uncorrected misstatements attached to this letter.

We believe that the effects of these uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Consequently, we have elected not to adjust the financial statements for these items.

Summary of Uncorrected Misstatements:

Description of Misstatement	Assets (Dr/Cr)	Liabilities (Dr/Cr)	Equity (Dr/Cr)	Revenue/Expenses (Dr/Cr)
[Example: Accrued Expense Understatement]	-	[\$Amount]	-	[\$Amount]
[Example: Revenue Recognition Timing]	[\$Amount]	-	-	[\$Amount]
Total Totals	[\$Total]	[\$Total]	[\$Total]	[\$Total]

The reasons for not correcting these items are as follows:

[Insert Reason, e.g., "The amounts are below the threshold of materiality and do not impact the users' understanding of the financial position."]

Sincerely,

[Signature]

[Name of Chief Financial Officer/Management]

[Title]

[Signature]

[Name of Chief Executive Officer]

[Title]