

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

[City, State, Zip Code]

Subject: Management Representation Letter regarding Internal Control Deficiencies

Dear [Name of Auditor/Engagement Partner],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] as of [Fiscal Year End Date]. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

1. We acknowledge our responsibility for establishing and maintaining effective internal control over financial reporting.
2. We have performed an evaluation of the effectiveness of the Company's internal control and have disclosed to you all deficiencies in the design or operation of internal controls identified during our assessment.
3. We have disclosed to you all "Material Weaknesses" and "Significant Deficiencies" identified in the internal control system.
4. Specifically, regarding the deficiencies identified during the period, we represent that:
 - o [Description of Deficiency A]
 - o [Description of Deficiency B]
5. We have provided you with a description of the remediation plans currently being implemented to address the identified deficiencies.
6. There have been no subsequent changes in internal control or other factors that might significantly affect internal control since the date of our last assessment.
7. We have disclosed to you any fraud or allegations of fraud involving management or employees who have a significant role in the Company's internal control.

These representations are made to the best of our knowledge and belief after making appropriate inquiries of other officers and employees of the Company.

Sincerely,

[Name of Chief Executive Officer]
Chief Executive Officer

[Name of Chief Financial Officer]
Chief Financial Officer