

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

Subject: Management Representation Regarding Uncorrected Audit Adjustments

Dear [Auditor Name],

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 design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

We confirm that we have reviewed the schedule of uncorrected audit adjustments attached to this letter. These adjustments were identified by you during the course of the audit and discussed with us.

In our opinion, the effects of these uncorrected financial statement misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Our assessment is based on both quantitative and qualitative considerations.

The summary of uncorrected misstatements is as follows:

<b>Description of Adjustment</b>	<b>Assets (Dr/Cr)</b>	<b>Liabilities (Dr/Cr)</b>	<b>Equity (Dr/Cr)</b>	<b>Income/Expense (Dr/Cr)</b>
[Item 1]				
[Item 2]				

We have decided not to adjust the financial statements for the items listed above because [Insert Reason, e.g., they relate to timing differences that reverse in the following period / the amounts are below our internal threshold for adjustment].

Very truly yours,

\_\_\_\_\_  
[Name of Chief Executive Officer]

Title: CEO

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[Name of Chief Financial Officer]  
Title: CFO