

[Company Letterhead]

[Date]

[Auditor Name]

[Audit Firm Name]

[Address]

Re: Acknowledgment of Uncorrected Misstatements

Dear [Auditor Name],

In connection with your audit of the financial statements of [Company Name] for the period ended [Date], we acknowledge that you have identified certain misstatements during the audit process.

We have reviewed the attached Schedule of Uncorrected Misstatements. We confirm our representation that the effects of these uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.

The reasons for not correcting these misstatements are as follows:

[Insert Brief Reason, e.g., Timing differences or insignificance of amount]

We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud and error, and for the fair presentation of the financial statements in accordance with [Applicable Financial Reporting Framework].

Sincerely,

[Signature]

[Name of Chief Financial Officer/Management Representative]

[Title]

Schedule of Uncorrected Misstatements

[Insert Table or List of Items Found During Audit]