Date: [Insert Date]

To: The Audit Committee
[Company Name]
[Company Address]

Subject: Communication of Internal Control Deficiencies

Dear Members of the Audit Committee,

In connection with our audit of the financial statements of [Company Name] for the year ended [Year-End Date], we considered the company's internal control over financial reporting as a basis for designing our auditing procedures. We are writing to inform you of certain deficiencies identified during our assessment.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

Material Weaknesses

[Describe any material weaknesses identified, or state "None identified"].

Significant Deficiencies

[Describe any significant deficiencies identified, or state "None identified"].

Management's Response

[Insert management's planned corrective actions or responses to the findings above].

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, material weaknesses or significant deficiencies may exist that were not identified.

This communication is intended solely for the information and use of the Audit Committee, Board of Directors, and management, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

[Your Name/Firm Name]
[Title]
[Contact Information]