

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

[City, State, Zip Code]

Subject: Management Representation Letter Regarding Entity Level Control Deficiencies

Dear [Name of Engagement Partner],

This representation letter is provided in connection with your audit of the internal control over financial reporting of [Company Name] as of [Fiscal Year End Date]. We acknowledge our responsibility for establishing and maintaining effective internal controls and for evaluating the effectiveness of such controls.

We confirm, to the best of our knowledge and belief, the following representations made to you during your evaluation of entity-level controls (ELCs):

1. We acknowledge that deficiencies in entity-level controls have been identified, specifically regarding: [Briefly list areas, e.g., Control Environment, Risk Assessment, or Information and Communication].
2. We have provided you with a complete list and description of all identified control deficiencies, including those we have categorized as "Control Deficiencies," "Significant Deficiencies," and "Material Weaknesses."
3. We have disclosed to you our assessment of the potential impact of these deficiencies on the reliability of our financial statements and the effectiveness of our overall internal control structure.
4. We have communicated all significant deficiencies and material weaknesses to the Audit Committee and the Board of Directors.
5. Regarding the identified deficiencies, we have initiated the following remediation plans: [Insert brief description of remediation steps or refer to an attached schedule].
6. We believe that the compensatory controls currently in place, as described to you, mitigate the risks associated with these deficiencies to the following extent: [Insert details].
7. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices related to these entity-level controls.

Very truly yours,

[Name of Chief Executive Officer]
Chief Executive Officer

[Name of Chief Financial Officer]
Chief Financial Officer

[Name of Chief Accounting Officer/Controller]
[Title]