[Company Letterhead]

[Date]

[Audit Firm Name]
[Audit Firm Address]
[City, State, Zip Code]

Subject: Management Representation Letter - Internal Control Deficiencies

Dear [Name of 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 over financial reporting (ICFR).

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

1. Identification of Deficiencies
We have disclosed to you all deficiencies in the design or operation of internal controls over financial reporting identified during our assessment. This includes a description of any control that does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

2. Classification of Deficiencies
We have communicated to you our assessment of whether the identified deficiencies, individually or in combination, constitute:
a) Control Deficiencies;
b) Significant Deficiencies; or
c) Material Weaknesses.

3. Specific Disclosures
The following specific items have been brought to your attention:
[Insert bulleted list of specific deficiencies identified, or state "None" if applicable].

4. Fraud and Irregularities
We have disclosed to you any knowledge of fraud or suspected fraud involving management or other employees who have a significant role in the company's internal controls, regardless of the materiality of the impact on the financial statements.

5. Remediation Actions
We have informed you of any corrective actions or remediation plans currently being implemented to address the identified significant deficiencies or material weaknesses.

6. Subsequent Events
There have been no changes in internal control over financial reporting or other factors that might significantly affect internal control subsequent to the date of the most recent assessment, including any corrective actions taken by management with regard to significant deficiencies and material weaknesses.

Very truly yours,

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[Name of Chief Executive Officer]
Chief Executive Officer

____
[Name of Chief Financial Officer]
Chief Financial Officer