[Company Letterhead]

[Date]

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

Subject: Management's Representations Regarding Internal Control Deficiencies

Dear [Auditor Name],

In connection with your integrated audit of the consolidated financial statements of [Company Name] as of [Fiscal Year End Date], and the effectiveness of internal control over financial reporting, we provide the following representations:

1. We acknowledge our responsibility for establishing and maintaining effective internal control over financial reporting (ICFR).

2. We have performed an evaluation of the effectiveness of the Company's internal control over financial reporting based on [Control Framework, e.g., COSO 2013].

3. We have disclosed to you all deficiencies in the design or operation of internal controls identified during our assessment, including those that we believe to be significant deficiencies or material weaknesses.

4. Specifically, we have identified the following deficiencies to you:

- [Description of Deficiency A]
- [Description of Deficiency B]

5. We have communicated our assessment of whether the aforementioned deficiencies, individually or in combination, constitute a material weakness or a significant deficiency.

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

7. We have disclosed to you all instances of fraud, whether or not material, that involve management or other employees who have a significant role in the Company's internal control over financial reporting.

Very truly yours,

____
[Name of Chief Executive Officer]
Chief Executive Officer

____
[Name of Chief Financial Officer]
Chief Financial Officer