[Company Letterhead]

[Date]

[Audit Firm Name]
[Audit Firm Address]

Subject: Representation Letter Regarding Internal Control Deficiencies

To [Name of Auditor/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 establishing and maintaining effective internal control over financial reporting.

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 identified and disclosed to you all deficiencies in the design or operation of internal controls over financial reporting identified during our assessment.
2. **Material Weaknesses:** We acknowledge the following items identified as Material Weaknesses as defined by professional standards:
    - [Insert Description of Material Weakness 1]
    - [Insert Description of Material Weakness 2]
3. **Significant Deficiencies:** We acknowledge the following items identified as Significant Deficiencies:
    - [Insert Description of Significant Deficiency 1]
    - [Insert Description of Significant Deficiency 2]
4. **Fraud Disclosure:** We have disclosed to you all knowledge of any fraud or suspected fraud involving management or employees who have a significant role in internal control.
5. **Remediation Plans:** Regarding the deficiencies noted above, management has initiated the following corrective actions:
    - [Briefly describe remediation steps or "No formal plan has been finalized at this time."]
6. **Subsequent Events:** There have been no changes in internal control or other factors that might significantly affect internal control subsequent to the date of the financial statements being audited.

Sincerely,

____
[Name of Chief Executive Officer]
Chief Executive Officer

[Name of Chief Financial Officer]
Chief Financial Officer