[Company Letterhead]

[Date]

[To: External Auditor Name/Audit Firm]
[Address]
[City, State, Zip Code]

Subject: Representation Letter Regarding Remediation Plan for Internal Control Deficiencies

Dear [Auditor Name],

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 concerning the remediation of identified internal control deficiencies:

1. We acknowledge that the following material weaknesses or significant deficiencies were identified during the audit period: [List Deficiencies].

2. Management has formally adopted a remediation plan to address the root causes of these deficiencies. A detailed description of this plan is attached to this letter.

3. We represent that the following actions have been initiated or completed as part of the remediation process:

- [Action Item 1]
- [Action Item 2]
- [Action Item 3]

4. We have assigned appropriate personnel with the necessary authority and resources to implement the remediation plan effectively.

5. We believe the remediation steps described will, once fully implemented and operating for a sufficient period, resolve the identified deficiencies and prevent recurrence.

6. We have provided you with all relevant documentation and communication regarding our assessment of these controls and the progress of the remediation efforts.

7. There have been no subsequent events or changes in internal control that would negatively impact the effectiveness of the remediation plan since the date of our last assessment.

Sincerely,

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[Name of Chief Executive Officer]
Chief Executive Officer

____
[Name of Chief Financial Officer]
Chief Financial Officer