[Company Letterhead]

[Date]

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

Subject: Management's Representation Regarding Internal Control Deficiencies

Dear [Auditor Name],

In connection with your audit of the consolidated financial statements and the effectiveness of internal control over financial reporting of [Company Name] (the "Company") as of [Fiscal Year End Date], for the purpose of expressing an opinion as to whether the Company maintained, in all material respects, effective internal control over financial reporting, we confirm the following representations made to you during your audit:

1. Management is responsible for establishing and maintaining effective internal control over financial reporting (ICFR) as defined in Rule 13a-15(f) and 15d-15(f) under the Securities Exchange Act of 1934.

2. Management has performed an assessment of the effectiveness of the Company's ICFR based on the framework established in [Internal Control - Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)].

3. We have disclosed to you all deficiencies in the design or operation of internal controls over financial reporting identified during our assessment, including a description of any such deficiencies that we believe to be "significant deficiencies" or "material weaknesses."

4. We have communicated to you all significant deficiencies and material weaknesses identified in writing. For each deficiency identified, we have provided our evaluation of the potential magnitude of misstatement and the likelihood that the control would fail to prevent or detect a misstatement.

5. Specifically, regarding the deficiencies identified during the current period:

- [List Material Weaknesses, if any, or state "No material weaknesses were identified"]
- [List Significant Deficiencies, if any, or state "No significant deficiencies were identified"]

6. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices since the date of our last assessment.

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

8. There have been no changes in internal control over financial reporting or other factors that have occurred subsequent to [Fiscal Year End Date] that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

Very truly yours,

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[Name of Chief Executive Officer]
Chief Executive Officer

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[Name of Chief Financial Officer]
Chief Financial Officer