[Company Letterhead]

[Date]

[Auditor Name]
[Audit Firm Name]
[Address]

Subject: Management Representation Letter - Internal Control Deficiencies

Dear [Auditor Name],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] for the period ended [Date]. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud and error.

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

1. We have disclosed to you all deficiencies in the design or operation of internal control over financial reporting that we are aware of as of [Date].

2. We have identified and disclosed to you all "significant deficiencies" and "material weaknesses" in the design or operation of internal controls which could adversely affect the company's ability to record, process, summarize, and report financial data.

3. We have communicated to you all instances of fraud, whether or not material, involving management or other employees who have a significant role in the company's internal controls.

4. Regarding the specific deficiencies identified in your management letter dated [Date of Auditor Communication], we confirm that:

- The descriptions of the deficiencies are accurate.
- We have provided our comments and proposed remediation plans for each identified deficiency.
- [Optional: We have already implemented the following corrective actions: (Detail actions)].

5. We believe the effects of any uncorrected misstatements or control gaps are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

6. There have been no significant changes in internal controls or other factors that could significantly affect internal controls subsequent to the date of the financial statements.

Yours sincerely,

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[Name of Chief Executive Officer]
CEO

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[Name of Chief Financial Officer]
CFO