

[Company Letterhead]

[Date]

[Name of Audit Firm]

[Address of Audit Firm]

Subject: Representation Regarding Uncorrected Misstatements

Dear [Name of Engagement Partner],

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 controls to prevent and detect fraud and error. We believe the effects of the uncorrected misstatements accumulated by you during the audit, as summarized in the attached schedule, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

The uncorrected misstatements are as follows:

- [Description of Misstatement 1] - [Amount]
- [Description of Misstatement 2] - [Amount]
- [Description of Misstatement 3] - [Amount]

We have reviewed these items and have concluded that adjusting the financial statements for these items is not necessary because [provide brief reason, e.g., they do not significantly influence the economic decisions of users].

Sincerely,

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[Name of Chief Executive Officer]

Chief Executive Officer

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[Name of Chief Financial Officer]

Chief Financial Officer

Attachment: Summary of Uncorrected Misstatements