

Date: [Date]

To: Audit Committee / Management of [Client Name]

Subject: Evaluation of Aggregated Unadjusted Misstatements

Dear [Name/Title],

In connection with our audit of the financial statements of [Company Name] for the period ended [Date], we have identified certain misstatements that remain uncorrected in the financial records.

Professional standards require us to communicate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and to request that they be corrected. Management has determined that these misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Consequently, management has elected not to adjust the financial statements for these items.

Summary of Evaluation:

- **Total Aggregated Misstatements:** [Total Amount]
- **Impact on Net Income:** [Amount]
- **Impact on Assets:** [Amount]
- **Impact on Liabilities/Equity:** [Amount]

Attached to this letter is a detailed "Summary of Uncorrected Misstatements" (Schedule A) outlining the specific nature and quantitative impact of each item. We have evaluated these misstatements based on both quantitative thresholds and qualitative factors, including their impact on debt covenants, earnings trends, and key performance indicators.

We request that you review this summary and confirm your agreement that these items remain uncorrected as they do not materially affect the fairness of the financial statement presentation. Please include this confirmation in the Management Representation Letter.

Should you have any questions regarding these items, please do not hesitate to contact us.

Sincerely,

[Engagement Partner Name]

[Audit Firm Name]