

[Date]

To the Audit Committee of [Company Name]
[Company Address]

Subject: Communication of Uncorrected Misstatements

Dear Members of the Audit Committee:

In connection with our audit of the financial statements of [Company Name] for the period ended [Date], we are writing to communicate certain matters as required by professional auditing standards.

Our audit procedures are designed to provide reasonable assurance about whether the financial statements are free of material misstatement. During the course of our audit, we identified certain misstatements that have not been corrected by management.

We have attached a summary of these uncorrected misstatements (Schedule A). Management has determined, and we concur, that the effects of these misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Professional standards require us to request that you consider these uncorrected misstatements and confirm that the Company chooses not to adjust them because they are immaterial. Please review the attached schedule and advise if you have any questions or require further clarification regarding these items.

This communication is intended solely for the information and use of the Audit Committee and Management and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

[Engagement Partner Name]
[Audit Firm Name]

Schedule A: Summary of Uncorrected Misstatements

Description of Misstatement	Assets (Dr/Cr)	Liabilities (Dr/Cr)	Equity/Retained Earnings	Net Income Impact
[Item 1]	[Amount]	[Amount]	[Amount]	[Amount]
[Item 2]	[Amount]	[Amount]	[Amount]	[Amount]
Total Aggregate Impact	[Total]	[Total]	[Total]	[Total]

