

[Date]

[To the Board of Directors / Audit Committee]

[Company Name]

[Company Address]

Subject: Summary of Uncorrected Misstatements - Audit for Period Ending [Date]

Dear Members of the [Board of Directors / Audit Committee],

In connection with our audit of the financial statements of [Company Name] for the period ended [Date], we are writing to communicate our evaluation of uncorrected misstatements identified during our audit procedures.

The attached "Schedule of Uncorrected Misstatements" details specific items that were brought to the attention of management but have not been adjusted in the financial statements.

Under professional auditing standards, we have evaluated these misstatements both individually and in the aggregate. Based on our assessment, we have concluded that these uncorrected misstatements are immaterial to the financial statements taken as a whole, in terms of both quantitative amounts and qualitative factors.

Management has represented to us that the effects of these uncorrected misstatements are immaterial to the financial statements. A formal acknowledgement of this responsibility is included in the Management Representation Letter dated [Date].

We request that you review the attached schedule. If you have any questions regarding these items or our materiality assessment, please contact us for further discussion.

Sincerely,

[Auditor Name/Firm Name]

[Title]

Attachment: Schedule of Uncorrected Misstatements

Description of Misstatement	Assets (Dr/Cr)	Liabilities (Dr/Cr)	Equity (Dr/Cr)	Revenue/Expense (Dr/Cr)
[Example: Overstatement of Accrued Expenses]	-	[Amount]	-	[Amount]
[Example: Unrecorded Depreciation]	[Amount]	-	-	[Amount]
Total Aggregate Impact	[Total]	[Total]	[Total]	[Total]

