

[Company Letterhead]

[Date]

[Name of Audit Firm]

[Address of Audit Firm]

[City, State, Zip Code]

Re: Representation Letter 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 confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, the following representations:

1. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud and error.
2. We believe that the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
3. The reasons for not correcting these identified misstatements are as follows:  
[Insert Brief Reason, e.g., They are deemed clearly trivial or relate to prior period timing differences].
4. We have evaluated the potential for these uncorrected misstatements to affect compliance with debt covenants, regulatory requirements, or contractual agreements, and have determined there is no material impact.
5. There are no other unrecorded omissions or errors of which we are aware that would require adjustment to or disclosure in the financial statements.

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

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## Appendix: Summary of Uncorrected Misstatements

<b>Description of Error</b>	<b>Assets (Dr/Cr)</b>	<b>Liabilities (Dr/Cr)</b>	<b>Equity (Dr/Cr)</b>	<b>Revenue/Expense (Dr/Cr)</b>
[Example: Accrued expense omission]	-	[Amount]	-	[Amount]
[Example: Prepaid asset classification]	[Amount]	-	-	[Amount]
<b>Total Aggregated Net Impact</b>	<b>[Total]</b>	<b>[Total]</b>	<b>[Total]</b>	<b>[Total]</b>