

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

[City, State, Zip Code]

Re: Representation Concerning Unadjusted Audit Differences

Dear [Name of Engagement Partner],

In connection with your audit of the financial statements of [Company Name] as of [Fiscal Year End Date] and for the year then ended, we acknowledge our responsibility for the preparation and fair presentation of the financial statements in accordance with [Accounting Framework, e.g., US GAAP or IFRS].

We confirm that we have reviewed the schedule of unadjusted audit differences (Summary of Uncorrected Misstatements) attached to this letter, which were identified during the course of your audit.

It is our representation that the effects of these uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. We have chosen not to adjust the financial statements for these items for the following reasons:

[Insert brief reason, e.g., "The amounts are below our internal materiality threshold and do not impact the overall fairness of the financial presentation."]

We further confirm that these unadjusted differences do not result from fraud or illegal acts, nor do they affect the company's compliance with regulatory requirements or loan covenants.

Sincerely,

[Signature]

[Name of Chief Executive Officer]

Chief Executive Officer

[Signature]

[Name of Chief Financial Officer]

Chief Financial Officer

**Attachment:** Summary of Uncorrected Misstatements