

[Company Letterhead]

[Date]

[Name of Audit Firm]

[Address of Audit Firm]

[City, State, Zip Code]

Subject: Management 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] for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with [Applicable Financial Reporting Framework].

We confirm, to the best of our knowledge and belief, the following representations:

1. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud and error.
2. We believe that the effects of the uncorrected misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
3. The attached schedule accurately reflects all misstatements identified during the audit that remain uncorrected as of the date of this letter.
4. Our assessment of materiality is based on [Briefly mention criteria, e.g., percentage of net income or total assets] and considers both quantitative and qualitative factors.
5. We have provided you with all relevant information and access as agreed in the terms of the audit engagement.

Very truly yours,

[Signature]

[Name of Chief Executive Officer]

Chief Executive Officer

[Signature]

[Name of Chief Financial Officer]

Chief Financial Officer

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**Attachment: Summary of Uncorrected Misstatements**

<b>Description of Misstatement</b>	<b>Assets (Dr/Cr)</b>	<b>Liabilities (Dr/Cr)</b>	<b>Equity (Dr/Cr)</b>	<b>Revenue/Expenses (Dr/Cr)</b>
[Item 1]				
[Item 2]				
<b>Total</b>				