

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

Re: Acknowledgment of Passed (Uncorrected) Audit Adjustments

Dear [Client Contact Name],

In connection with our audit of the financial statements of [Company Name] for the period ended [Fiscal Year End Date], we are writing to confirm our discussions regarding the schedule of uncorrected misstatements (passed adjustments) attached to this letter.

We have reviewed the items listed in the attached summary and have determined that their effects, both individually and in the aggregate, are immaterial to the financial statements taken as a whole. Consequently, we have elected not to adjust the financial statements for these items.

By signing below, management acknowledges that:

- The uncorrected misstatements have been discussed with the auditors.
- Management believes the effects of these uncorrected misstatements are immaterial to the financial statements for the period indicated.
- The summary of passed adjustments accurately reflects the items identified during the audit process.

Please sign and return a copy of this letter to acknowledge your agreement with the assessment stated above.

Sincerely,

[Audit Firm Name]

[Partner Name/Signature]

Acknowledgment:

On behalf of [Company Name], I concur with the assessment that the uncorrected adjustments are immaterial to the financial statements.

Signature: _____

Name: [Authorized Officer Name]

Title: [Title, e.g., CFO/CEO]

Date: _____

Attachment: Summary of Uncorrected Misstatements