

[Entity Letterhead]

[Date]

[Audit Firm Name]  
[Audit Firm Address]

Dear [Engagement Partner Name],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] for the period ended [Date].

We confirm that we have reviewed the attached Schedule of Uncorrected Audit Differences (Summary of Unadjusted Audit Differences) as of [Date].

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.

These misstatements have not been adjusted because [Insert brief reason, e.g., they are considered minor timing differences or fall below the threshold of materiality defined by management].

**[Attach Schedule/Table of Differences Here]**

Sincerely,

[Signature]  
[Name of Chief Executive Officer]  
Chief Executive Officer

[Signature]  
[Name of Chief Financial Officer]  
Chief Financial Officer