

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

[City, State, Zip Code]

Subject: Letter of Representation Regarding Trivial Uncorrected Misstatements

Dear [Name of Engagement Partner],

In connection with your audit of the financial statements of [Company Name] for the period ended [Fiscal Year End Date], we acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud and error.

We confirm the following regarding uncorrected misstatements identified during the audit:

1. We have reviewed the schedule of uncorrected misstatements provided by your team.
2. We have determined that these misstatements, both individually and in the aggregate, are trivial and immaterial to the financial statements taken as a whole.
3. The decision not to correct these items is based on the fact that they do not affect the financial position, results of operations, or cash flows of the Company in a significant way.
4. We believe that the omission of these adjustments does not influence the economic decisions of users taken on the basis of the financial statements.

Accordingly, we request that these items be exempted from adjustment in the final financial statements for the current reporting period.

Sincerely,

[Signature]

[Name of Chief Financial Officer/Managing Director]

[Title]

[Signature]

[Name of Board Representative/Audit Committee Chair]

[Title]