

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

[City, State, Zip Code]

Subject: Acknowledgment of Uncorrected Misstatements

Dear [Name of Lead Auditor],

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

We acknowledge that you have brought to our attention the items listed in the attached "Summary of Uncorrected Misstatements." We have reviewed these items 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 for the following reasons:

[Insert Reason, e.g., The amounts fall below our internal materiality threshold and do not impact the overall presentation of the company's financial position.]

We confirm that the financial statements are free of material misstatements, including omissions.

Sincerely,

[Name of Chief Executive Officer]
Chief Executive Officer

[Name of Chief Financial Officer]
Chief Financial Officer

Attachment: Summary of Uncorrected Misstatements