

[Current Date]

[Name of Recipient/Contact Person]

[Title, e.g., Chief Executive Officer or Board Chairperson]

[Name of the Organization/Company]

[Street Address]

[City, State, Zip Code]

Dear [Recipient Name/Board of Directors],

Re: Management Letter for the Audit of [Company Name] for the Year Ended [Year-End Date]

[Body of letter begins here...]