

[Date]

[Recipient Name]
[Recipient Title]
[Company Name]
[Company Address]

Subject: Independent Auditor's Report

To the Shareholders and Board of Directors of [Company Name]:

Opinion

We have audited the financial statements of [Company Name], which comprise the balance sheet as of [Date], and the related statements of income, retained earnings, and cash flows for the year then ended. In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities section of our report. We are independent of the Company and have fulfilled our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit.

Emphasis of Matter

As discussed in Note [X] to the financial statements, the Company [describe the matter requiring explanation, e.g., changed its method of accounting for revenue recognition in 2023 or is a party to significant litigation]. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists.

[Signature of Audit Firm]
[City, State]
[Date]