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January 7<sup>th</sup>, 2025

To: Clients of M365

To whom it may concern,

Microsoft recognizes the need to maintain an appropriate internal control environment and report on the effectiveness of, as well as material changes to, its system of internal control. This letter confirms that based on our records, and to the best of our knowledge, for the SOC audit period (October 1<sup>st</sup> 2023-September 30<sup>th</sup> 2024), as of the date January 7<sup>th</sup>, 2025, we are not aware of any material changes to the system of internal control provided by Microsoft, nor has anything come to our attention that we believe would impact the conclusions reached in the SOC 1 type 2 and SOC 2 type 2 reports.

We are in the final stages of completing the SOC 2 type 2 audit. To conclude upon the complete design effectiveness of internal controls at Microsoft, you also should request and read the SOC 1 type 2 and SOC 2 type 2 reports currently available. This letter is not intended to be a substitute for the SOC 1 type 2 and SOC 2 type 2 reports, or to provide you with a certification of Microsoft's internal control, or to suggest to you that Microsoft has performed a separate evaluation of its controls for the purposes of producing this letter.

These communications, also known as bridge letters, are published quarterly, upon the completion of the quarter. Microsoft is currently in the process of renewing our SOC audit certifications and once completed, the new audit reports will be made available to our clients.

Sincerely,

  
X Oliver Bell (Jan 7, 2025 08:44 PST)

Oliver Bell  
Partner GM – M365 Core Compliance


# M365 SOC Bridge Letter Jan 2025

Final Audit Report


2025-01-07

Created:	2025-01-07
By:	Reham DeSoto (ABDEL SHAHID) (rehamab@microsoft.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAACDq18A8JBFmYIMP4mDB1IYRFPv05-sGZ

## "M365 SOC Bridge Letter Jan 2025" History

 Document created by Reham DeSoto (ABDEL SHAHID) (rehamab@microsoft.com)

2025-01-07 - 4:12:33 PM GMT- IP address: 98.225.44.114

 Document emailed to Oliver Bell (oliver.bell@microsoft.com) for signature

2025-01-07 - 4:15:14 PM GMT

 Email viewed by Oliver Bell (oliver.bell@microsoft.com)

2025-01-07 - 4:43:50 PM GMT- IP address: 52.102.6.165

 Document e-signed by Oliver Bell (oliver.bell@microsoft.com)

Signature Date: 2025-01-07 - 4:44:45 PM GMT - Time Source: server- IP address: 131.107.8.83

 Agreement completed.

2025-01-07 - 4:44:45 PM GMT