

[Company Letterhead]

[Date]

[Auditor Name/Audit Firm]

[Address]

[City, State, Zip Code]

Subject: Management's Evaluation of Going Concern

Dear [Auditor Name],

In connection with your audit of the financial statements of [Company Name] for the period ended [Fiscal Year End Date], we are providing this letter to document our evaluation of the company's ability to continue as a going concern.

Management's Assessment

In accordance with [Accounting Standard, e.g., ASC 205-40 or IAS 1], management has evaluated whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern within one year after the date that the financial statements are issued.

Identified Conditions

Management has identified the following conditions or events that may impact the company's liquidity or operational viability:

- [Condition 1: e.g., Recurring operating losses]
- [Condition 2: e.g., Working capital deficiencies]
- [Condition 3: e.g., Loan defaults or upcoming debt maturities]

Management's Plans

To mitigate these conditions, management has implemented or intends to implement the following plans:

- [Plan 1: e.g., Securing additional equity or debt financing]
- [Plan 2: e.g., Restructuring of existing debt obligations]
- [Plan 3: e.g., Disposal of non-core assets or cost reduction programs]

Conclusion

Based on these plans, management has concluded that [substantial doubt is alleviated / substantial doubt remains]. Accordingly, the financial statements [have / have not] been adjusted, and the appropriate disclosures have been included in the notes to the financial statements.

Sincerely,

[Signature]

[Name of Chief Executive Officer]
CEO, [Company Name]

[Signature]

[Name of Chief Financial Officer]
CFO, [Company Name]