

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

Re: Management Representations Regarding Going Concern

Dear [Auditor Name],

In connection with your audit of the financial statements of [Company Name] as of [Fiscal Year End Date], we provide the following representations regarding our assessment of the Company's ability to continue as a going concern:

1. We acknowledge our responsibility for assessing the Company's ability to continue as a going concern for a period of at least twelve months from the date the financial statements are issued.
2. We have evaluated all relevant conditions and events, including [List specific risks, e.g., operating losses, working capital deficiencies, or loan defaults], that raise substantial doubt about the Company's ability to continue as a going concern.
3. We have provided you with our formal plans for future actions to mitigate these conditions. These plans include [Briefly list plans, e.g., securing new financing, reducing expenditures, or asset sales]. We believe these plans are feasible and that their implementation will effectively mitigate the identified risks.
4. All material information regarding the Company's liquidity, including debt covenants, credit facilities, and repayment schedules, has been fully disclosed to you. There are no undisclosed intentions or obligations that would negatively impact the Company's solvency.
5. We have determined that the use of the going concern basis of accounting is appropriate for the preparation of the financial statements. We have also ensured that adequate disclosures regarding any material uncertainties have been included in the notes to the financial statements.
6. Since the balance sheet date, no events have occurred that would alter our assessment of the Company's ability to continue as a going concern through [Date 12 months out].

Very truly yours,

[Signature]

[Name of Chief Executive Officer]

CEO

[Signature]

[Name of Chief Financial Officer]

CFO