

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

[City, State, Zip Code]

Re: Management's Evaluation of the Entity's Ability to Continue as a Going Concern

Dear [Name of Auditor/Engagement Partner],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] for the period ended [Date]. In connection with our responsibility for the preparation of the financial statements in accordance with [Applicable Financial Reporting Framework], we confirm the following representations regarding our evaluation of the entity'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 [one year] from the date the financial statements are issued.
2. We have 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.
3. [Select one option:]
 - We have concluded that there are no conditions or events that raise substantial doubt about the Company's ability to continue as a going concern.
 - We have identified conditions or events that raise substantial doubt about the Company's ability to continue as a going concern, but our plans to mitigate these factors are sufficient to alleviate that doubt. These plans are accurately disclosed in the notes to the financial statements.
4. We have made available to you all relevant information, including financial forecasts, projections, and strategic plans, that are pertinent to our going concern assessment.
5. The significant assumptions used in our cash flow projections are reasonable and consistent with our internal budgets and current market conditions.
6. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities that would impact our liquidity or solvency.
7. There are no subsequent events occurring after the balance sheet date that would alter our conclusion regarding the Company's status as a going concern.

Sincerely,

[Name of Chief Executive Officer]
[Title]

[Name of Chief Financial Officer]
[Title]