

[Company Letterhead]

[Date]

[Auditor Name]

[Audit Firm Name]

[Address]

Dear [Auditor Name],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] for the period ended [Date]. We confirm, to the best of our knowledge and belief, the following representations regarding the entity's ability to continue as a going concern and its liquidity position:

1. We acknowledge our responsibility for assessing the entity'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 information, including conditions and events, known or reasonably knowable, that raise substantial doubt about the entity'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 entity's ability to continue as a going concern.
  - We have identified conditions or events that raise substantial doubt about the entity's ability to continue as a going concern, but our plans to mitigate these factors are feasible and will be implemented effectively.
4. Regarding liquidity, we confirm that:
  - The entity has sufficient cash flow and access to credit facilities to meet its obligations as they become due.
  - All debt covenants are currently in compliance, and we do not anticipate any breaches in the next twelve months.
  - There are no significant legal or regulatory restrictions on the use of our cash assets.
5. We have disclosed all significant components of our prospective financial information and the underlying assumptions used in our liquidity forecasts.
6. There have been no subsequent events since the balance sheet date that would adversely affect the entity's liquidity or going concern status.

Sincerely,

[Signature]  
[Name of Chief Executive Officer]  
CEO

[Signature]  
[Name of Chief Financial Officer]  
CFO