

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

[City, State, Zip Code]

Subject: Management Representations Regarding Going Concern

Dear [Auditor Name/Engagement Partner],

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 entity's ability to continue as a going concern:

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 identified the following conditions or events that may cast significant doubt upon the entity's ability to continue as a going concern: [List conditions, e.g., recurring losses, working capital deficiencies, or loan defaults].
3. In response to these conditions, management has developed specific plans to mitigate these effects, including: [Briefly list plans, e.g., asset liquidation, restructuring of debt, or cost-cutting measures].
4. We believe that these plans are feasible and that the implementation of these plans will improve the situation such that the entity can meet its obligations as they become due.
5. All relevant information regarding management's plans for future actions and the feasibility of those plans has been disclosed to you.
6. The financial statements appropriately disclose the conditions or events that cast significant doubt on the entity's ability to continue as a going concern and management's plans to deal with those conditions.

Sincerely,

[Signature]

[Name of Chief Executive Officer]

Chief Executive Officer

[Signature]

[Name of Chief Financial Officer]

Chief Financial Officer