

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

Subject: Management Representations Regarding Going Concern Assessment

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 acknowledge our responsibility for the preparation of the financial statements and for assessing the Company's ability to continue as a going concern.

We confirm, to the best of our knowledge and belief, the following representations:

1. We have evaluated 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. In making this assessment, we have considered all relevant information available at the date of this letter.
2. We believe that the use of the going concern basis of accounting is appropriate for the preparation of the financial statements. There are no events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern, except as disclosed in the financial statements.
3. Our assessment included the following management plans to mitigate identified risks: [Insert brief description of plans, e.g., securing new financing, reducing costs, or asset sales]. We have the intent and the feasibility to implement these plans.
4. All significant assumptions used in our cash flow forecasts and projections are reasonable and consistent with our internal budgets and business strategies. These forecasts indicate that the Company will have sufficient liquidity to meet its obligations as they fall due.
5. We have disclosed to you all information regarding financial difficulties, breaches of loan covenants, or potential litigation that could impact the Company's solvency or liquidity position.
6. There have been no subsequent events since the balance sheet date that would alter our assessment of the Company's going concern status.

Yours faithfully,

[Name of Chief Executive Officer]
Chief Executive Officer

[Name of Chief Financial Officer]
Chief Financial Officer