

[Company Letterhead]

[Date]

[Auditor Name]

[Audit Firm Name]

[Address]

Subject: Representation Regarding the Validity of the Going Concern Assumption

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 that the financial statements have been prepared on the basis that the Company is a going concern.

We acknowledge our responsibility for assessing the Company's ability to continue as a going concern. We have evaluated all relevant information, including events and conditions that may cast significant doubt on this ability for a period of at least twelve months from the date of the financial statements.

We represent the following:

- Based on our current forecasts and projections, we believe the Company has adequate resources to continue operations for the foreseeable future.
- We have disclosed to you all known events, conditions, and business risks that may impact the Company's ability to continue as a going concern.
- Our plans for future actions, including [mention specific plans like refinancing, cost reductions, or asset sales], are feasible and intended to mitigate any potential liquidity issues.
- There are no intentions to liquidate the Company or to cease operations.
- The Company is in compliance with all debt covenants and contractual obligations.

In our opinion, the use of the going concern assumption in the preparation of the financial statements is appropriate, and no material uncertainties exist that require further disclosure.

Very truly yours,

[Name of Chief Executive Officer]
CEO

[Name of Chief Financial Officer]
CFO