

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

Subject: Management Representations Regarding Going Concern Cash Flow Forecasts

Dear [Name of Auditor],

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 our going concern assessment and cash flow forecasts:

1. We acknowledge our responsibility for the preparation of cash flow forecasts and the assessment of the Company's ability to continue as a going concern for a period of at least twelve months from the date of approval of the financial statements.
2. The cash flow forecasts provided to you are based on our best estimates of future events and conditions. The assumptions used are realistic, consistent with our current business plans, and take into account the current economic environment.
3. All significant assumptions, including projected sales volumes, pricing, operating costs, and capital expenditures, have been disclosed to you. We believe these assumptions provide a reasonable basis for the forecasts.
4. We have disclosed all known events, conditions, or uncertainties that may cast significant doubt on the Company's ability to continue as a going concern, including any breaches of loan covenants or liquidity constraints.
5. Our plans for future actions, such as [e.g., cost-cutting measures, asset disposals, or securing new financing], are feasible and we have the intention and ability to implement such actions if necessary.
6. All support or guarantee letters from parent companies or third parties have been provided to you, and we have no reason to believe such support will be withdrawn.
7. There have been no events subsequent to the forecast preparation date that would significantly alter the projections or the going concern conclusion.

Yours faithfully,

[Signature]

[Name of Chief Executive Officer]

[Signature]

[Name of Chief Financial Officer]