

[Company Letterhead]

[Date]

[Name of Audit Firm]

[Address of Audit Firm]

Subject: Representation Regarding Going Concern Disclosure Adequacy

Dear [Name of Engagement Partner],

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 the assessment of the entity'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 whether there are conditions or events, considered in the aggregate, that raise substantial doubt about [Company Name]'s ability to continue as a going concern within one year after the date that the financial statements are issued.
2. We have identified that [Describe conditions/events, e.g., recurring losses, working capital deficiencies, or breach of loan covenants] indicate that substantial doubt may exist.
3. Our plans to mitigate these conditions include [Briefly describe management plans, e.g., obtaining new financing, restructuring debt, or reducing operating expenses]. We believe these plans are feasible and that the outcome of these plans will improve the situation.
4. We believe that the disclosures in Note [X] to the financial statements adequately describe the principal conditions or events that raised substantial doubt about the entity's ability to continue as a going concern, management's evaluation of the significance of those conditions or events, and management's plans that are intended to mitigate those conditions or events.
5. The financial statements have been prepared on a going concern basis, and we believe this remains appropriate given the facts currently available to us.
6. We have made available to you all relevant information, including financial forecasts and projections, through the date of this letter.

Sincerely,

[Name of Chief Executive Officer]
Chief Executive Officer

[Name of Chief Financial Officer]
Chief Financial Officer