

[Company Letterhead]

[Date]

[Auditor Name]

[Audit Firm Name]

[Address]

Subject: Management's Representation Letter Regarding Going Concern Remediation Strategy

Dear [Auditor Name],

In connection with your audit of the financial statements of [Company Name] for the period ended [Date], we confirm the following representations regarding our strategy to remediate conditions that cast significant doubt upon the Company's ability to continue as a going concern.

1. **Acknowledgment of Conditions:** We acknowledge that the following conditions exist which indicate substantial doubt about the Company's ability to continue as a going concern: [List conditions, e.g., negative net worth, working capital deficiencies, or loan defaults].

2. **Remediation Plan:** Management has developed a formal plan to mitigate these conditions, which includes the following actions:

- [Action 1: e.g., Planned equity injection or debt restructuring]
- [Action 2: e.g., Cost reduction initiatives and workforce restructuring]
- [Action 3: e.g., Disposal of non-core assets]
- [Action 4: e.g., Negotiation of new credit facilities]

3. **Feasibility and Intent:** We believe that these plans are feasible and that management has the intent and ability to carry out these actions within the next twelve months from the date of the financial statements.

4. **Financial Forecasts:** The cash flow forecasts and projections provided to you reflect our best estimates of future performance based on current market conditions and the successful implementation of the remediation strategy.

5. **Supportive Evidence:** We have made available to you all relevant documentation, including signed commitment letters, board minutes, and legal agreements, that support the viability of our remediation efforts.

6. **Subsequent Events:** We will notify you immediately of any significant changes to the status of these plans or any events that occur prior to the issuance of the auditor's report that would impact the going concern assessment.

Sincerely,

[Signature]
[Name of Chief Executive Officer]
CEO

[Signature]
[Name of Chief Financial Officer]
CFO