

[Company Letterhead]

[Date]

[Auditor Name]

[Audit Firm Name]

[Address]

Subject: Management Representation Letter Regarding Going Concern

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 assessing 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 all relevant information, including conditions and events that are known and reasonably knowable, regarding 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.
2. We have concluded that there are no conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern, except as disclosed in the notes to the financial statements.
3. [Optional: If risks exist] Our plans to mitigate these conditions include [Briefly describe plans, e.g., securing new financing, reducing expenditures, or asset sales]. We believe these plans are feasible and that it is probable they will be implemented effectively.
4. All material uncertainties related to events or conditions that may cast significant doubt upon the Company's ability to continue as a going concern have been appropriately disclosed in the financial statements.
5. We have provided you with all relevant information regarding our going concern assessment, including cash flow forecasts, budgets, and any existing or potential loan covenant breaches.
6. The cash flow forecasts used in our assessment are based on assumptions that we believe are reasonable and supported by current market data and internal projections.

Very truly yours,

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[Name of Chief Executive Officer]

Title: CEO

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[Name of Chief Financial Officer]  
Title: CFO