

[Company Letterhead]

[Date]

[Name of Audit Firm]

[Address of Audit Firm]

Subject: Management Representation Letter Regarding Subsequent Events and 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 [Fiscal Year End Date]. We confirm, to the best of our knowledge and belief, the following representations:

1. Subsequent Events

We confirm that since [Fiscal Year End Date] through the date of this letter:

- No events have occurred which have a material effect on the financial statements that require adjustment to or disclosure in the financial statements.
- No new commitments, borrowings, or guarantees have been entered into.
- No significant changes in capital stock, long-term debt, or working capital have occurred.
- No unusual adjustments have been made during the period from the balance sheet date to the date of this letter.

2. Going Concern

We confirm our assessment of the Company's ability to continue as a going concern:

- We believe that the Company has adequate resources to continue in operational existence for the foreseeable future (at least twelve months from the date of the financial statements).
- The financial statements are prepared on a going concern basis because there are no intentions to liquidate the entity or cease operations.
- We have disclosed to you all relevant information, including financial plans, cash flow forecasts, and potential risks that may impact the Company's ability to continue as a going concern.
- There are no material uncertainties related to events or conditions that may cast significant doubt upon the entity's ability to continue as a going concern.

Very truly yours,

[Name of Chief Executive Officer]
Chief Executive Officer

[Name of Chief Financial Officer]
Chief Financial Officer