

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

RE: Management Representation Letter - Goodwill Impairment Testing

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 confirm, to the best of our knowledge and belief, the following representations made to you regarding the impairment testing of goodwill:

1. We acknowledge our responsibility for the fair presentation of the financial statements, including the assessment of goodwill impairment in accordance with [Accounting Standard, e.g., FASB ASC 350 or IAS 36].
2. We have identified [Number] Cash Generating Units (CGUs) or Reporting Units for the purpose of goodwill impairment testing. These units represent the lowest level at which goodwill is monitored for internal management purposes.
3. We have performed an annual impairment test (or an interim test if triggering events occurred) using the [Fair Value / Value in Use] methodology.
4. The significant assumptions used in the valuation models, including discount rates, terminal growth rates, and projected cash flows, reflect management's best estimates of future market conditions and operational performance.
5. Cash flow projections are based on the most recent financial budgets and forecasts approved by management, covering a period of [Number] years.
6. We have considered all potential indicators of impairment, including macroeconomic conditions, industry changes, and internal reporting, and conclude that no further impairment is required beyond what has been recorded.
7. All disclosures regarding the sensitivity of the impairment test to changes in key assumptions have been accurately included in the notes to the financial statements.
8. There have been no subsequent events since the balance sheet date that would significantly impact the carrying value of goodwill.

Sincerely,

[Signature]
[Name of Chief Executive Officer]
[Title]

[Signature]
[Name of Chief Financial Officer]
[Title]