

[Company Letterhead]

[Date]

[External Auditor Name]

[Audit Firm Name]

[Address]

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 regarding the impairment of long-lived assets:

1. We acknowledge our responsibility for the fair presentation of the financial statements, including the assessment of impairment for long-lived assets (including property, plant, and equipment, and intangible assets subject to amortization).
2. We have reviewed all long-lived assets for impairment whenever events or changes in circumstances indicated that the carrying amount of an asset may not be recoverable.
3. We have identified all relevant "triggering events" that occurred during the period, including but not limited to significant decreases in market price, significant adverse changes in legal factors or business climate, and current period operating or cash flow losses.
4. For assets where indicators of impairment were present, we have performed recoverability tests by comparing the carrying amount of the asset group to the sum of the undiscounted cash flows expected to result from the use and eventual disposition of the asset group.
5. The assumptions and estimates used in our cash flow projections represent our best estimates of future market conditions and operating performance. These projections are consistent with our internal budgets and strategic plans.
6. Where the carrying amount exceeded the undiscounted cash flows, we have measured the impairment loss as the amount by which the carrying amount exceeds the fair value of the assets. Fair value was determined using [Method: e.g., market prices, discounted cash flow analysis, or independent appraisals].
7. No events have occurred subsequent to the balance sheet date that would require adjustment to the impairment charges recorded or additional disclosure in the financial statements.
8. All disclosures regarding asset impairments, including the description of the impaired assets, the facts and circumstances leading to the impairment, and the method for determining fair value, are complete and accurate.

Very truly yours,

[Name of Chief Executive Officer]
Chief Executive Officer

[Name of Chief Financial Officer]
Chief Financial Officer