

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

**Subject: Management's Assessment of the Entity's Ability to Continue as a Going Concern**

Dear [Name of Auditor],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] for the period ended [Year-End Date]. We acknowledge our responsibility for assessing the entity's ability to continue as a going concern in accordance with [Applicable Financial Reporting Framework].

We confirm, to the best of our knowledge and belief, the following representations:

1. **Assessment Period:** We have performed an evaluation of 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. **Disclosure of Uncertainties:** We have disclosed to you all relevant information regarding events or conditions that may cast significant doubt upon the Company's ability to continue as a going concern.
3. **Management Plans:** In light of [describe conditions, if any], our plans for future actions include [briefly describe plans, e.g., securing financing, reducing costs, or asset sales]. We believe these plans are feasible and that the outcome will improve the situation.
4. **Financial Support:** We have provided you with all documentation regarding financial support arrangements, including letters of support or subordination agreements from parent companies or third parties.
5. **Compliance:** The Company is in compliance with all debt covenants and contractual obligations. There are no defaults or breaches that would trigger immediate repayment of liabilities.
6. **Subsequent Events:** No events have occurred subsequent to the balance sheet date that would alter our assessment of the Company's going concern status.

Based on our assessment, we have concluded that the use of the going concern basis of accounting is appropriate for the preparation of the financial statements and that no material uncertainties exist that require further disclosure.

Sincerely,

[Signature]

[Name of Chief Executive Officer]

[Title]

[Signature]

[Name of Chief Financial Officer]

[Title]