[Company Letterhead]

[Date]

[Audit Firm Name]
[Audit Firm Address]
[City, State, Zip Code]

Subject: Management Representation Letter Regarding Going Concern Matters

Dear [Partner 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 the preparation of the financial statements in accordance with [Accounting Framework, e.g., GAAP/IFRS].

Regarding the company's ability to continue as a going concern, we confirm the following:

1. We have evaluated 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 disclosed to you all relevant factors, conditions, or events that may cast significant doubt upon the company's ability to continue as a going concern, including [list specific issues such as liquidity risks, loan defaults, or loss of major customers].
3. Our plans for future actions to mitigate these conditions include:
   - [Detail Plan 1, e.g., Refinancing of debt]
   - [Detail Plan 2, e.g., Sale of assets]
   - [Detail Plan 3, e.g., Reduction of overhead costs]
4. We believe that the implementation of these plans is feasible and that the outcomes will likely improve the company's financial position.
5. All financial support letters or guarantees provided by third parties or related entities have been made available to you and are legally enforceable.
6. The financial statements and accompanying notes provide full and adequate disclosure of the material uncertainties related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern.

Sincerely,

____
[Name of Chief Executive Officer]
Title: CEO

____
[Name of Chief Financial Officer]
Title: CFO