**[Date]**

**[To: Board of Directors / Audit Committee]**
**[Company Name]**
**[Company Address]**

**Subject: Conclusion on Going Concern Viability**

Dear **[Name of Recipient]**,

In accordance with professional auditing standards and our engagement terms, we have completed our evaluation of management's assessment of **[Company Name]**'s ability to continue as a going concern for the period of at least twelve months from the date of the financial statements.

Our evaluation included, but was not limited to, the following procedures:

- Review of cash flow forecasts and underlying assumptions.
- Analysis of existing and prospective borrowing facilities.
- Assessment of management's strategic plans for future actions.
- Review of subsequent events occurring after the reporting period.

**Conclusion:**

Based on the evidence obtained, we conclude that management's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Furthermore, we have determined that **[there are no material uncertainties / the following material uncertainties exist]** that may cast significant doubt on the entity's ability to continue as a going concern.

**[Optional: Description of Material Uncertainties if applicable]**

This conclusion is based on information available up to the date of this letter. However, future events or conditions may cause the Company to cease to continue as a going concern.

Sincerely,

**[Signature]**
**[Name of Lead Auditor/Partner]**
**[Audit Firm Name]**