[Date]

[Board of Directors / Audit Committee]
[Company Name]
[Company Address]

Subject: Management Letter regarding Going Concern Assessment

Dear Members of the Board,

In connection with our audit of the financial statements of [Company Name] for the year ended [Year-End Date], we have reviewed management's assessment of the entity's ability to continue as a going concern.

Management's Responsibility
Management is responsible for assessing the company's ability to continue as a going concern and for making appropriate disclosures in the financial statements. This assessment should cover a period of at least twelve months from the date of the financial statements.

Assessment Results
Based on our procedures, we have identified the following matters regarding the company's going concern status:

- [Insert specific observation, e.g., liquidity ratios, net loss trends, or debt covenants]
- [Insert status of mitigating factors, e.g., available credit lines or planned asset sales]

Conclusions
Based on the evidence obtained, we have concluded that [management's use of the going concern basis of accounting is appropriate / there is a material uncertainty related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern].

Recommendations
We recommend that management continues to monitor [specific financial risk] and ensures that all required disclosures in the notes to the financial statements accurately reflect the current situation and management's future plans.

Sincerely,

[Engagement Partner Name]
[Audit Firm Name]