

[Company Name]  
[Company Address]  
[City, State, Zip Code]  
[Date]

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

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

Dear [Auditor Name],

In connection with your audit of the financial statements of [Company Name] for the period ended [Date], we are writing to provide our formal assessment regarding 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.

**Management's Evaluation:**

We have evaluated whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern. Our evaluation based on current forecasts, historical performance, and available financial resources concludes that:

[Select applicable option:]

- No conditions or events exist that raise substantial doubt about the entity's ability to continue as a going concern.
- Conditions or events exist that raise substantial doubt, but management's plans are intended to mitigate these risks as detailed below.

**Key Considerations and Support:**

Our assessment is supported by the following factors:

1. Cash flow projections for the next 12 months.
2. Current liquidity position and access to credit facilities.
3. Compliance with all existing debt covenants.
4. [Insert other factors such as market trends, new contracts, or cost-cutting measures].

**Management Plans (If applicable):**

[Describe specific plans to alleviate substantial doubt, such as restructuring debt, disposing of assets, or seeking additional capital].

**Conclusion:**

Based on the above, management believes that the going concern basis of accounting is appropriate for the preparation of the financial statements and that no additional disclosures related to going concern are required [or describe required disclosures].

Sincerely,

[Signature]

[Name of Chief Executive Officer/Chief Financial Officer]

[Title]