

Date: [Insert Date]

To: Board of Directors / Management of [Insert Company Name]

From: [Insert Name/Firm Name]

Subject: Evaluation of Management's Mitigation Plan Regarding Going Concern

Dear [Insert Name],

We have reviewed management's assessment of [Insert Company Name]'s ability to continue as a going concern for the period of [Insert Time Frame, e.g., twelve months from the date of financial statement issuance].

Our evaluation focused on the feasibility and effectiveness of the mitigation plans developed to address the substantial doubt identified regarding the entity's ability to meet its obligations. These plans include:

- [Insert Plan 1, e.g., Disposal of assets]
- [Insert Plan 2, e.g., Borrowing of money or restructuring of debt]
- [Insert Plan 3, e.g., Reduction or delay of expenditures]
- [Insert Plan 4, e.g., Increase in ownership equity]

Conclusion of Evaluation:

Based on our review of the supporting documentation, cash flow forecasts, and underlying assumptions, we have reached the following conclusion:

[Select one option:]

[Option A: It is probable that the plans will be effectively implemented and will mitigate the substantial doubt.]

[Option B: While the plans are relevant, there remains significant uncertainty regarding the successful execution or the sufficiency of the results to mitigate substantial doubt.]

Key Observations:

[Insert brief summary of key evidence or risks identified during the evaluation.]

This evaluation is based on information available as of the date of this letter. Future events or conditions may cause the entity to cease to continue as a going concern.

Sincerely,

[Signature]

[Printed Name and Title]

[Company/Firm Name]