

[Company Letterhead]

[Date]

[Auditor Name]

[Audit Firm Name]

[Address]

Dear [Auditor Name],

RE: Management Representation Letter - Going Concern Assessment

This representation letter is provided in connection with your audit of the financial statements of [Company Name] for the year ended [Date]. We acknowledge our responsibility for the preparation of the financial statements and for assessing the company's ability to continue as a going concern.

We confirm, to the best of our knowledge and belief, the following representations:

1. We have evaluated all relevant information, including conditions and events existing at the date of this letter, 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.
2. We have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt upon the company's ability to continue as a going concern.
3. Our assessment included the review of [List specific evidence, e.g., cash flow forecasts, budgets, and available credit facilities]. The assumptions used in these forecasts are realistic and based on the best information currently available to management.
4. We have no plans to liquidate the company or to cease operations, nor are we aware of any such plans by the Board of Directors.
5. We have disclosed to you all matters that are relevant to the company's ability to continue as a going concern, including any defaults on loan agreements or breaches of financial covenants.
6. [Optional: Describe specific mitigating actions if risks were identified, e.g., "We have secured a letter of support from our parent company" or "We have obtained new financing"].

Yours sincerely,

[Name of Chief Executive Officer]

[Title]

[Name of Chief Financial Officer]
[Title]