

# Break-Even Analysis for Profitability Assessment

Date: [Insert Date]

To: [Recipient's Name]

From: [Your Name]

Subject: Break-Even Analysis for [Project/Business Name]

Dear [Recipient's Name],

I hope this message finds you well. As part of our ongoing efforts to assess the profitability of [Project/Business Name], I have conducted a detailed break-even analysis. This analysis is crucial for understanding the point at which total revenues equal total costs, helping us to determine the viability of our operations.

## Break-Even Analysis Summary

- **Fixed Costs:** \$[Insert Fixed Costs]
- **Variable Cost per Unit:** \$[Insert Variable Cost]
- **Selling Price per Unit:** \$[Insert Selling Price]
- **Break-Even Point (Units):** [Insert Break-Even Point]
- **Break-Even Point (Revenue):** \$[Insert Break-Even Revenue]

This analysis indicates that we need to sell [Insert Break-Even Point] units to cover our initial investment and operational costs. Beyond this point, we will start generating profit.

I have also included various scenarios considering potential changes in costs and pricing strategies, which may impact our break-even point. It would be beneficial for us to review these scenarios together and discuss potential strategies moving forward.

Please feel free to reach out if you have any questions or need further clarification regarding the analysis.

Thank you for your attention to this important aspect of our business planning. I look forward to your feedback.

Best regards,

[Your Name]

[Your Position]

[Your Contact Information]  
[Your Company Name]