

Cash Flow Statement Evaluation

Date: [Insert Date]

To: [Recipient's Name]

[Recipient's Address]

[City, State, Zip Code]

Dear [Recipient's Name],

I am writing to provide an evaluation of the attached cash flow statement for [Company Name] for the period ending [Date]. The analysis focuses on three primary sections: Operating Activities, Investing Activities, and Financing Activities.

1. Operating Activities

The cash flow from operating activities has shown a [positive/negative] trend, indicating [describe findings]. Notably, [mention specific figures or observations].

2. Investing Activities

The cash flows in the investing activities section reflect [describe the situation, e.g., investments made, assets acquired]. This indicates [evaluate the impact on cash flow].

3. Financing Activities

In terms of financing activities, [describe any changes in financing structure, debt repayment, and capital raising]. This is significant because [evaluate the impact].

Overall, the cash flow statement provides a comprehensive overview of [Company Name]'s financial health and liquidity position. I recommend further analysis on [suggest areas for follow-up or further evaluation].

Thank you for considering this evaluation. Please feel free to reach out for further discussions or clarifications.

Sincerely,

[Your Name]

[Your Position]

[Your Company]

[Your Contact Information]