

Goodwill Impairment Evaluation Letter

Date: [Insert Date]

To: [Auditor's Name]

[Auditor's Firm]

[Address]

[City, State, Zip Code]

Dear [Auditor's Name],

We are writing to provide you with our evaluation concerning the goodwill impairment assessment conducted as of [Insert Evaluation Date]. Our analysis is in accordance with the applicable accounting standards and reflects our commitment to transparency.

Goodwill Overview

As of [Insert Evaluation Date], the carrying amount of goodwill on our balance sheet is [Insert Amount]. This amount originated from [Briefly explain reason for goodwill, e.g., merger/acquisition].

Assessment Process

We conducted a thorough review of the relevant cash-generating units (CGUs) for the purposes of this impairment test. The main steps included:

- Identification of CGUs
- Forecasting future cash flows
- Determining the appropriate discount rates
- Calculating the recoverable amount

Findings

Based on our assessment, we have determined that the carrying amount of goodwill is:

- Recoverable Amount: [Insert Amount]
- Impairment Loss: [Insert Amount if applicable]

If an impairment loss is recognized, we will adjust our financial statements accordingly and disclose the nature of the loss in our notes.

Conclusion

We believe that the processes employed in our goodwill impairment evaluation are robust and in compliance with relevant regulations. We are happy to discuss our findings further during your upcoming audit.

Thank you for your attention, and we look forward to your feedback.

Sincerely,

[Your Name]

[Your Position]

[Your Company]

[Your Contact Information]