

# Goodwill Impairment Findings

Date: [Insert Date]

To: The Board of Directors  
[Company Name]  
[Company Address]  
[City, State, Zip Code]

Dear Board Members,

Subject: Goodwill Impairment Findings for the Fiscal Year Ended [Fiscal Year End Date]

We are writing to provide you with the findings from our assessment of goodwill impairment for the fiscal year ending [Fiscal Year End Date]. Following the guidance of ASC 350 and our internal policies, a thorough evaluation of the carrying amount of goodwill has been conducted.

## Assessment Summary

During our review, we evaluated the performance of our reporting units, considered macroeconomic factors, and performed discounted cash flow analyses. The key findings are summarized as follows:

- **Reporting Unit A:** Value exceeded carrying amount; no impairment.
- **Reporting Unit B:** Indications of impairment identified; goodwill impaired by [Insert Amount].
- **Reporting Unit C:** Value exceeded carrying amount; no impairment.

## Conclusion and Recommendation

Based on our assessment, we recommend recognizing the impairment loss for Reporting Unit B in the financial statements. This adjustment is crucial for accurately reflecting the company's financial health and ensuring compliance with accounting standards.

We appreciate your attention to this significant matter. Please feel free to reach out if you have any questions or require further details regarding our findings.

Sincerely,

[Your Name]  
[Your Title]  
[Your Company]  
[Your Contact Information]