

[Date]

[To: Lead Underwriter / Investment Bank Name]

[Address Line 1]

[Address Line 2]

Re: Comfort Letter for [Name of Securitization Transaction/Issuance]

Dear Sirs/Madams,

We have performed the procedures enumerated below, which were agreed to by [Originator/Issuer Name] and [Lead Underwriter Name], related to certain financial and statistical data contained in the Offering Memorandum dated [Date] for the [Name of Asset-Backed Securities].

1. Scope of Work

We have read the information set forth in the Offering Memorandum under the captions [List Sections, e.g., "The Underlying Pool," "Historical Performance Data"]. We have compared the information in these sections with the accounting and servicing records of [Originator Name].

2. Procedures Performed

Regarding the sample of [Number] individual assets (the "Sample") selected from the data tape dated [Date]:

- We compared the original principal balance to the loan agreement.
- We verified the interest rate against the master servicing file.
- We recalculated the maturity date based on the amortization schedule.
- We confirmed the credit score against the third-party credit report provided in the file.

3. Findings

We found the information in the Sample to be in agreement with the underlying documentation, subject to the exceptions listed in Appendix A attached hereto.

4. Limitations

Our procedures do not constitute an audit or a review made in accordance with generally accepted auditing standards. We make no representations regarding the sufficiency of the procedures for your purposes. This letter is intended solely for the use of the addressees in connection with the transaction described above and should not be distributed to any other party.

Yours faithfully,

[Signature of Accounting Firm]
[Name of Partner]
[Name of Firm]