

[Company Letterhead]

[Date]

[Addressee Name]

[Underwriter/Lender Name]

[Address]

[City, State, Zip Code]

Re: Comfort Letter Regarding Interim Unaudited Financial Statements

Dear [Name],

We have reviewed the interim unaudited financial statements of [Company Name] (the "Company") for the period ended [Date]. These financial statements comprise the balance sheet, the statement of income, and the statement of cash flows for the period then ended.

We conducted our review in accordance with established accounting standards. A review of interim financial information consists principally of applying analytical procedures and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, nothing has come to our attention that causes us to believe that:

- The interim unaudited financial statements mentioned above are not presented fairly, in all material respects, in conformity with [Applicable Accounting Framework, e.g., GAAP or IFRS].
- During the period from [End Date of Interim Statements] to [Current Date], there were any material changes in the capital stock, increases in long-term debt, or decreases in consolidated net current assets or stockholders' equity of the Company, except as disclosed in the attached documents.

This letter is solely for the information of [Addressee Name] in connection with [Purpose of Letter, e.g., the offering of securities] and is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Sincerely,

[Signature]

[Name of Authorized Signatory]

[Title]

[Accounting Firm/Company Name]