

[Date]

[Addressee / Underwriters / Placement Agents]

[Address]

[City, State, Zip]

Re: Comfort Letter Regarding Pro Forma Financial Information

Dear Sirs/Madams,

We have audited the consolidated balance sheets of [Company Name] (the "Company") as of [Date] and [Date], and the related consolidated statements of income, retained earnings, and cash flows for each of the three years in the period ended [Date], and the related notes, all included in the [Registration Statement/Offering Memorandum]. Our reports with respect thereto are also included in the [Registration Statement/Offering Memorandum].

In connection with the [Registration Statement/Offering Memorandum]:

1. We are independent certified public accountants with respect to the Company within the meaning of the [Relevant Act/Regulatory Body].
2. With respect to the unaudited pro forma condensed combined balance sheet as of [Date] and the unaudited pro forma condensed combined statements of income for the year ended [Date] (collectively, the "pro forma financial information") included in the [Registration Statement/Offering Memorandum]:
 - We have read the pro forma financial information.
 - We have inquired of management as to the basis for their determination of the pro forma adjustments and whether the pro forma financial information complies as to form in all material respects with the applicable accounting requirements.
 - We have proved the arithmetic accuracy of the application of the pro forma adjustments to the historical amounts in the pro forma financial information.
3. Nothing came to our attention as a result of the procedures specified in paragraph 2 that caused us to believe that:
 - The pro forma financial information does not comply as to form in all material respects with the applicable accounting requirements of [Relevant Regulation/SEC Rule].
 - The pro forma adjustments have not been properly applied to the historical amounts in the compilation of those statements.

This letter is solely for the information of the addressees and to assist the underwriters in conducting and documenting their investigation of the affairs of the Company in connection with the offering of the securities covered by the [Registration Statement/Offering Memorandum], and it is not to be used, circulated, quoted, or otherwise referred to within or without the underwriting group for any other purpose.

Yours faithfully,

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