

[Date]

[To the Board of Directors/Underwriters]

[Company Name]

[Address]

Re: Comfort Letter regarding Subsequent Events Review

Dear Sirs/Madams,

We have audited the consolidated financial statements of [Company Name] (the "Company") as of [Year-End Date] and for the year then ended, and our report thereon is dated [Date of Audit Report].

In connection with the [Offering Memorandum/Registration Statement] dated [Date], we have performed the following procedures:

- We have read the minutes of the meetings of the stockholders, the board of directors, and [specify committees] of the Company held from [Year-End Date] to [Current Date].
- We have read the unaudited interim financial information for the period from [Year-End Date] to [Latest Interim Date].
- We have made inquiries of officials of the Company who have responsibility for financial and accounting matters as to whether:
  - There has been any material change in the capital stock or increase in long-term debt.
  - There were any material decreases in consolidated net sales or net income compared with the corresponding period in the preceding year.

Nothing came to our attention as a result of the foregoing procedures that caused us to believe that for the period from [Year-End Date] to [Current Date], there were any material modifications that should be made to the unaudited financial statements for them to be in conformity with [Accounting Standards].

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 securities covered by the [Offering Memorandum/Registration Statement], and it is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Yours faithfully,

[Signature]

[Name of Accounting Firm]