

[CPA Firm Letterhead]

[Date]

[Recipient Name]

[Recipient Title]

[Lending Institution/Requesting Party Name]

[Address]

[City, State, Zip Code]

Re: Comfort Letter regarding Deposit Liabilities for [Client Name/Company Name]

To Whom It May Concern,

We are writing to you at the request of our client, [Client Name]. We have performed certain procedures, as agreed upon with [Client Name], solely to assist you in evaluating the deposit liabilities of the Company as of [Date].

Our procedures consisted of the following:

- Obtaining a schedule of deposit liabilities prepared by management as of [Date].
- Comparing the total deposit amounts listed on the schedule to the Company's general ledger.
- Reviewing bank statements provided by the Company for the period ending [Date] to verify the existence of reported balances.
- [Optional: Insert additional specific procedures performed].

Because the above procedures do not constitute an audit or a review made in accordance with generally accepted auditing standards, we do not express an opinion or provide negative assurance on the financial statements or any accounts of [Client Name] taken as a whole.

Had we performed additional procedures or conducted an audit or review, other matters might have come to our attention that would have been reported to you. This letter is intended solely for the information and use of [Recipient Name/Institution] and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

[Signature of CPA/Firm]

[Name of Signing Partner]

[CPA Firm Name]

[License Number]