

[Date]

[Banking Institution Name]

[Department/Division]

[Address]

[City, State, Zip Code]

Re: Comfort Letter Regarding Subsequent Events for [Company Name]

To the Management of [Banking Institution Name],

We have audited the consolidated financial statements of [Company Name] (the "Company") as of [Fiscal Year End Date], and have issued our report thereon dated [Date of Audit Report].

We are writing this letter at your request in connection with [Description of Transaction, e.g., the proposed credit facility or bond issuance].

Between [Date of Audit Report] and [Current Date] (the "Cut-off Date"), we have performed the following procedures:

- Read the unaudited interim financial information of the Company for the period from [Start Date] to [End Date].
- Read the minutes of the meetings of the Board of Directors and Shareholders held between [Date] and the Cut-off Date.
- Inquired of Company officials responsible for financial and accounting matters regarding whether there have been any material changes in the capital stock, increases in long-term debt, or decreases in net assets.

Based on the procedures described above, nothing has come to our attention that caused us to believe that, during the period from [Date of Audit Report] to the Cut-off Date, there were any material adverse changes in the financial position or results of operations of the Company, except as disclosed in [Reference to specific disclosures, if any].

The procedures enumerated above do not constitute an audit conducted in accordance with generally accepted auditing standards. Accordingly, we make no representations as to the sufficiency of the foregoing procedures for your purposes.

This letter is intended solely for the use of [Banking Institution Name] in connection with the transaction described above and is not to be used, circulated, or quoted for any other purpose.

Yours faithfully,

[Accounting Firm Name]

[Signature/Authorized Representative]