[Auditor Letterhead]

[Date]

[Addressee / Investment Bank Name]
[Address]
[City, State, Zip Code]

Re: Comfort Letter for [Issuer Name] - [Description of Securities/Transaction]

Dear Sirs/Madams,

We have audited the consolidated financial statements of [Company Name] (the "Company") as of [Date] and [Date], and for each of the three years in the period ended [Date], and the related notes, all of which appear in the [Registration Statement/Offering Memorandum]. Our reports with respect thereto are also included in the [Document Name].

This letter is being furnished in reliance upon your representation that you have performed a due diligence investigation that is substantially consistent with the investigation that would be required if the offering were registered under the Securities Act of 1933.

In connection with the [Offering Memorandum/Prospectus], we have performed the following procedures:

1. We are independent certified public accountants with respect to the Company within the meaning of the relevant professional ethical standards.
2. We have read the unaudited interim consolidated financial statements of the Company for the period ended [Date].
3. We have performed a review in accordance with [Applicable Standards, e.g., AS 4105] of the unaudited financial information for the [Number]-month period ended [Date].
4. We have compared specific financial data and percentages identified by you in the [Offering Memorandum] to the Company's accounting records and found them to be in agreement.

Nothing came to our attention as a result of the foregoing procedures that caused us to believe that:

- Any material modifications should be made to the unaudited consolidated financial statements for them to be in conformity with [Accounting Principles, e.g., GAAP/IFRS].
- At [Date], there was any change in the capital stock or increase in long-term debt of the Company compared with amounts shown in the [Date] balance sheet, except as disclosed.

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 [Offering Memorandum]. It is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Yours faithfully,

[Signature of Audit Firm]
[Name of Audit Firm]