

[Date]

[Addressee Name]

[Title]

[Company Name]

[Address Line 1]

[Address Line 2]

RE: Comfort Letter regarding Interim Financial Statements for [Company Name]

Dear [Name/Board of Directors/Underwriters],

We have reviewed the interim financial information of [Company Name] (the "Company") as of [Interim Date] and for the [Number] month period then ended. Our review was conducted in accordance with standards established by the [Applicable Accounting Body, e.g., AICPA/PCAOB].

A review of interim financial information consists principally of applying analytical procedures and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, nothing has come to our attention that causes us to believe that:

- The interim financial information is not presented fairly, in all material respects, in conformity with [Applicable Accounting Framework, e.g., GAAP/IFRS].
- Any material modifications should be made to the interim financial information for it to be in accordance with the aforementioned accounting framework.

For the period from [Interim Date] to [Closing/Current Date], we have performed the following additional procedures:

1. Read the minutes of meetings of the stockholders and the Board of Directors of the Company as set forth in the minute books through [Date].
2. Inquired of officers of the Company who have responsibility for financial and accounting matters as to whether there has been any material change in the capital stock, increase in long-term debt, or any decrease in net current assets or stockholders' equity.

This letter is solely for the information of the addressees and to assist in the [Transaction/Offering Type]. It is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Sincerely,

[Signature]

[Name of Accounting Firm]

[License/Registration Number]