

[Company Letterhead]

[Date]

[Addressee Name]

[Underwriter or Financial Institution]

[Address]

[City, State, Zip Code]

RE: Comfort Letter regarding Pro Forma Financial Information

Dear [Name],

We have performed the procedures enumerated below, which were agreed to by [Client Name] and [Underwriter Name], solely to assist you in evaluating the pro forma financial information of [Company Name] as of [Date] and for the period then ended, included in the [Offering Circular/Prospectus].

With respect to the pro forma condensed combined financial statements, we have:

- Read the pro forma condensed combined financial statements for the period ended [Date].
- Compared the historical financial information used in the preparation of the pro forma information with the audited financial statements of [Company Name] as of [Date].
- Inquired of management as to the basis for their determination of the pro forma adjustments and the assumptions used in the preparation of the pro forma financial information.
- Checked the mathematical accuracy of the application of the pro forma adjustments to the historical amounts.

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 on the pro forma financial information referred to above. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This letter is intended solely for the use of the addressees in connection with the transaction described above and should not be used for any other purpose.

Sincerely,

[Signature]

[Name of Accounting Firm]

[Title/Partner]