

[Auditor Letterhead]

[Date]

To: [Lender Name/Administrative Agent]

[Address]

[City, State, Zip Code]

Re: Comfort Letter regarding Financial Covenant Waiver and Restructuring of [Borrower Name]

Dear [Contact Person],

We have audited the consolidated financial statements of [Borrower Name] (the "Company") as of [Date], and for the year then ended, and have issued our report thereon dated [Date]. Our audit was conducted in accordance with [Applicable Auditing Standards].

In connection with the proposed restructuring and the waiver of [Specific Covenant Name] as stipulated in the Credit Agreement dated [Original Agreement Date], we have performed certain additional procedures as requested by the Company and [Lender Name].

We report that:

1. We have compared the financial data used in the Company's calculation of the restructured debt-to-equity ratios and liquidity forecasts with the audited financial statements.
2. We have reviewed the mathematical accuracy of the schedules prepared by management in support of the waiver request.
3. Based on our review of the underlying records, nothing has come to our attention that causes us to believe that the adjustments made for the purpose of the restructuring proposal are not, in all material respects, based on the historical financial performance of the Company.

The procedures described above do not constitute an audit or a review made in accordance with generally accepted auditing standards. Accordingly, we do not express an opinion on the projected financial information or the Company's ability to maintain compliance with future covenants.

This letter is provided solely for the information of the addressee and to assist in the evaluation of the restructuring proposal. It is not to be used, circulated, quoted, or otherwise referred to for any other purpose without our prior written consent.

Yours faithfully,

[Signature of Authorized Partner]

[Name of Audit Firm]