

[Auditor Letterhead/Firm Name]  
[Address]  
[City, State, Zip Code]

[Date]

[Addressee/Lending Institution Name]  
[Address]  
[City, State, Zip Code]

**RE: Comfort Letter Regarding Financial Projections for [Client Name]**

To [Name of Contact Person or Department],

This letter is provided at the request of [Client Name] (the "Company") in connection with their application for [Type of Financing/Transaction] with [Lending Institution Name].

We have performed a review of the financial projections of the Company for the period beginning [Start Date] and ending [End Date] (the "Projections"). These Projections, and the underlying assumptions upon which they are based, are the sole responsibility of the management of the Company.

Our procedures were limited to inquiries of Company personnel and analytical procedures applied to the financial data provided. These procedures do not constitute an audit or an examination of the Projections in accordance with generally accepted auditing standards. Accordingly, we do not express an opinion or any other form of assurance on the Projections or the likelihood that the Company will achieve the results set forth therein.

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

- The Projections were not prepared on a basis consistent with the accounting policies normally adopted by the Company; or
- The mathematical calculations within the Projections are incorrect.

Actual results are likely to be different from the Projections since anticipated events frequently do not occur as expected, and the variations may be material. We have no responsibility to update this letter for events and circumstances occurring after the date of this letter.

This letter is intended solely for the use of [Lending Institution Name] and should not be distributed to any other parties without our prior written consent.

Sincerely,

[Signature]

[Name of Certified Auditor/Partner]

[License Number]

[Firm Name]