[Date]

[Recipient Name]
[Recipient Title]
[Company/Institution Name]
[Address]

Subject: Comfort Letter Regarding Financial Statements for [Client Name]

Dear [Recipient Name],

We are writing to you in our capacity as the independent accountants for [Client Name] (the "Company"). This letter is provided at the request of the Company in connection with [Purpose of Letter, e.g., a loan application or securities offering].

We have performed an audit of the consolidated financial statements of the Company as of [Date] and for the year then ended, and our report thereon is dated [Date of Audit Report]. We conducted our audit in accordance with generally accepted auditing standards.

In connection with this request, we have performed the following additional procedures:

- Read the unaudited financial statements for the period [Start Date] to [End Date].
- Inquired of officials of the Company who have responsibility for financial and accounting matters.
- Compared specific financial data provided by management to the Company's accounting records.

Based on the procedures mentioned above, nothing has come to our attention that caused us to believe that:

1. Any material modifications should be made to the unaudited financial statements for them to be in conformity with generally accepted accounting principles.

2. There has been any material change in the capital stock or long-term debt of the Company since [Date of Last Audit].

This letter is solely for the information of [Recipient Name] and is not to be used, circulated, quoted, or otherwise referred to for any other purpose. We do not accept any responsibility for any updates to this letter after this date.

Sincerely,

[Signature]
[Name of Accounting Firm]
[License Number]