[Date: Pricing Date]

[To: The Board of Directors/The Lead Underwriters]
[Company Name]
[Address]

Re: Comfort Letter for [Offering Name/Security Description]

Dear Sirs/Madams,

We have audited the consolidated financial statements of [Company Name] (the "Company") as of [Date] and for the year then ended, and the related notes, which are included in the [Registration Statement/Offering Memorandum].

In connection with the [Offering], we have performed the following procedures as of the Pricing Date:

1. We are independent certified public accountants with respect to the Company within the meaning of [Relevant Regulatory Body/Act].

2. We have read the minutes of the meetings of the stockholders, the board of directors, and the audit committee as set forth in the minute books through [Cut-off Date].

3. We have performed the procedures requested by you and described in our engagement letter dated [Date], with respect to the "Pricing Information" section of the [Prospectus/Offering Circular].

4. Nothing came to our attention as a result of the foregoing procedures that caused us to believe that:

- Any material modifications should be made to the unaudited interim financial information included in the Offering document for them to be in conformity with [Applicable Accounting Standards].
- During the period from [Date] to [Pricing Date], there was any change in the capital stock or any increase in long-term debt of the Company, except as disclosed in the Offering document.

This letter is solely for the information of the addressees and to assist the underwriters in conducting and documenting their investigation of the affairs of the Company in connection with the offering of the securities covered by the Offering document, and it is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Yours faithfully,

[Signature of Accounting Firm]
[Name of Accounting Firm]