[Company Letterhead]

[Date]

[Underwriter Name]
[Address]
[City, State, Zip Code]

Re: Comfort Letter Regarding Pro Forma Financial Information

Dear [Recipient Name],

This letter is furnished at the request of [Company Name] (the "Company") in connection with the [Offering Type, e.g., Initial Public Offering] of [Description of Securities].

We have performed the procedures enumerated below with respect to the unaudited pro forma condensed combined financial information of the Company as of [Date] and for the [Period] then ended (the "Pro Forma Financial Information"), which is included in the [Registration Statement/Prospectus].

Our procedures were as follows:

- We read the Pro Forma Financial Information and compared the historical financial information used in its preparation with the audited financial statements of the Company and [Target Company Name].
- We recalculated the mathematical accuracy of the pro forma adjustments based on the notes provided in the Pro Forma Financial Information.
- We discussed with management the basis for the pro forma adjustments and the assumptions used in their determination.
- We evaluated whether the Pro Forma Financial Information complies as to form in all material respects with the applicable accounting requirements of [Relevant Regulatory Body, e.g., the SEC].

Based on the procedures described above, nothing came to our attention that caused us to believe that:

1. The historical financial information does not agree with the Company's books and records.
2. The pro forma adjustments have not been properly applied to the historical amounts in the compilation of the Pro Forma Financial Information.

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. This letter is solely for your information and is not to be used, circulated, or quoted for any other purpose.

Sincerely,

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