[Date]

[To the Board of Directors/Management]
[Company Name]
[Address]

[To the Underwriters/Arrangers]
[Underwriter Name]
[Address]

Re: Comfort Letter regarding Subsequent Events for [Transaction/Offering Name]

Dear Sirs/Madams,

We have audited the consolidated financial statements of [Company Name] (the "Company") as of [Date of Last Audit] and for the year then ended, and have issued our report thereon dated [Date of Audit Report].

In connection with the [Offering Circular/Prospectus] dated [Date], we have performed the following procedures:

1. We have read the minutes of the meetings of the stockholders, the board of directors, and [Relevant Committees] of the Company as set forth in the minute books through [Cut-off Date].
2. We have read the unaudited interim financial statements of the Company for the period from [Start Date] to [End Date].
3. We have made inquiries of certain officials of the Company who have responsibility for financial and accounting matters as to whether:
    - There was any change in the capital stock or increase in long-term debt of the Company at [Cut-off Date] as compared with amounts shown in the [Date] balance sheet.
    - There were any decreases in net sales or net income for the period from [Date] to [Cut-off Date] as compared with the corresponding period in the preceding year.

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

- At [Cut-off Date], there was any change in the capital stock or any increase in long-term debt of the company as compared with amounts shown in the [Date] consolidated balance sheet, except for [List Exceptions if any].
- For the period from [Date] to [Cut-off Date], there were any decreases, as compared with the corresponding period in the preceding year, in consolidated net sales or in the total or per-share amounts of net income, except for [List Exceptions if any].

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 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 Independent Auditor]
[Name of Accounting Firm]