

[Accounting Firm Letterhead]

[Date]

[Placement Agent Name]

[Address]

[City, State, Zip Code]

Re: Comfort Letter regarding [Company Name] Private Placement

Dear Sirs/Madams,

We have audited the consolidated financial statements of [Company Name] (the "Company") as of [Date] and [Date], and for each of the three years in the period ended [Date], and the related notes (collectively, the "Financial Statements"). Our reports with respect thereto are included in the Offering Memorandum dated [Date].

This letter is being furnished to [Placement Agent Name] in connection with the private placement of [Type of Securities] of the Company.

We performed the following procedures, which were applied to the items indicated below:

1. We compared the amounts identified in the Offering Memorandum under the heading "[Financial Section Name]" with the Company's accounting records and found them to be in agreement.
2. We read the unaudited interim financial information for the period ended [Date]. We discussed these statements with officials of the Company responsible for financial and accounting matters.
3. We performed a review of the internal financial data for the period from [Date] to [Date]. Based on our inquiries, nothing came to our attention that caused us to believe that there was any material decrease in net sales or net income compared to the corresponding period in the preceding year.

The procedures described above do not constitute an audit conducted in accordance with generally accepted auditing standards. Accordingly, we make no representations as to the sufficiency of the foregoing procedures for your purposes.

This letter is solely for the information of [Placement Agent Name] and is to assist in their due diligence process. It is not to be used, circulated, quoted, or otherwise referred to for any other purpose or filed with or referred to in any registration statement or other document.

Yours faithfully,

[Signature of Accounting Firm]

[Printed Name of Accounting Firm]