

[Date]

[Bank Name]

[Department/Attention]

[Address]

[City, State, Zip Code]

RE: Negative Assurance Regarding Interim Financial Statements for [Company Name]

To Whom It May Concern:

We have reviewed the interim financial statements of [Company Name] (the "Company") for the period ending [Date]. These statements include the balance sheet, income statement, and cash flow statement for the period then ended.

Our review was conducted in accordance with applicable reporting standards. A review of interim financial information consists principally of applying analytical procedures and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements are not prepared, in all material respects, in accordance with [Accounting Standards, e.g., GAAP/IFRS].

Furthermore, nothing has come to our attention that indicates any material adverse change in the financial position or results of operations of the Company since the date of the last audited financial statements provided to [Bank Name].

This letter is intended solely for the use of [Bank Name] in connection with [Reference Loan Agreement/Credit Facility] and should not be used for any other purpose.

Sincerely,

[Signature]

[Name of Authorized Signatory]

[Title/Firm Name]