

[Auditor Letterhead]

[Date]

[Recipient Name]

[Recipient Title]

[Recipient Company Name]

[Recipient Address]

Subject: Financial Comfort Letter regarding [Client Name]

Dear [Recipient Name],

We are writing at the request of [Client Name] (the "Company") in connection with [Purpose of Letter, e.g., an application for credit / a licensing requirement / a specific transaction].

We are the independent auditors for the Company and have audited the financial statements of the Company for the fiscal year ended [Date]. Our audit was conducted in accordance with [Applicable Auditing Standards] and our report dated [Report Date] expressed an unqualified opinion on those financial statements.

Regarding the specific request for financial comfort, we confirm the following based on our audit procedures and subsequent inquiries with management:

- The Company maintains its books and records in accordance with [Accounting Framework, e.g., GAAP/IFRS].
- As of the date of the last audited balance sheet, the Company's net asset position was [Amount].
- Since the date of the last audit, nothing has come to our attention that causes us to believe that there has been a material adverse change in the financial position or results of operations of the Company.

This letter is provided solely for the information of [Recipient Name] and is not to be used, circulated, quoted, or otherwise referred to for any other purpose without our prior written consent. This letter does not constitute a guarantee of the Company's future financial performance or its ability to meet specific obligations.

Sincerely,

[Signature]

[Name of Audit Firm]

[Partner Name]

[License Number]