

[Company Letterhead]

[Date]

[Name of Audit Firm]

[Address of Audit Firm]

[City, State, Zip Code]

Dear [Name of Contact Person/Partner]:

In connection with the issuance of [Description of Equity Securities] and the preparation of the pro forma financial information of [Company Name] (the "Company") for the [Period/Year] ended [Date], we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement:

1. We acknowledge our responsibility for the preparation and presentation of the pro forma financial information in accordance with [Applicable Financial Reporting Framework/SEC Regulation S-X].
2. The pro forma financial information includes all significant adjustments directly attributable to the transaction, which are factually supportable and expected to have a continuing impact on the Company's financial results.
3. The assumptions used in the preparation of the pro forma financial information provide a reasonable basis for presenting the significant effects of the transaction or event described.
4. We have made available to you all financial records and related data necessary for the review of the pro forma adjustments, including [List specific agreements, such as Acquisition Agreements or Underwriting Agreements].
5. There have been no events subsequent to the date of the pro forma information that would require adjustment to or disclosure in the pro forma financial information.
6. We believe the pro forma financial information reflects the transaction accurately in all material respects and provides a fair representation of the impact on the Company's historical financial position as if the transaction had occurred on [Date].
7. We have disclosed to you all significant facts relating to the equity issuance that could influence the pro forma presentation.

Very truly yours,

[Signature]

[Name of Chief Executive Officer]

Chief Executive Officer

[Signature]

[Name of Chief Financial Officer]

Chief Financial Officer