

[Date]

[To: Name of Requesting Party/Underwriter]

[Address Line 1]

[Address Line 2]

RE: Comfort Letter Regarding Agreed-Upon Procedures for [Project/Transaction Name]

Dear [Name of Contact Person],

This letter is provided in connection with [Description of Transaction, e.g., the proposed issuance of securities] by [Company Name] (the "Company").

We have performed the procedures enumerated below, which were agreed to by [List Specified Parties], solely to assist you in evaluating [Description of Purpose, e.g., the accuracy of certain financial data included in the Offering Circular dated Date].

This engagement was conducted in accordance with the attestation standards established by the [Relevant Accounting Body, e.g., AICPA]. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

- **Procedure 1:** [Describe procedure, e.g., We compared the amounts listed in Schedule A to the corresponding totals in the General Ledger.]
- **Finding 1:** [Describe finding, e.g., The amounts were found to be in agreement.]

- **Procedure 2:** [Describe procedure, e.g., We recalculated the mathematical accuracy of the interest expense calculation.]
- **Finding 2:** [Describe finding, e.g., No mathematical errors were noted.]

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or limited assurance on the [Subject Matter]. Accordingly, we do not express such an opinion or assurance. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of [List Specified Parties] and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

[Signature of Firm]

[Name of Accounting Firm]

[City, State]