

[Date]

[Recipient Name]

[Recipient Title]

[Organization Name]

[Address]

RE: Internal Control Review Comfort Letter for [Entity Name]

Dear [Recipient Name],

In connection with [Purpose of Review, e.g., the Audit or Transaction], we have reviewed the internal control structure of [Entity Name] (the "Company") for the period ending [Date].

Our review was conducted in accordance with [Applicable Standards, e.g., AICPA Standards or Local Regulatory Framework]. The objective of this review was to evaluate the design and implementation of internal controls relevant to [Financial Reporting/Operational Compliance].

Based on our procedures, which primarily consisted of inquiries, observations, and analytical reviews, nothing has come to our attention that causes us to believe that the Company's internal controls are not operating effectively in all material respects to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements.

This letter is issued solely for the information and use of [Recipient Party] and is not intended to be, and should not be, used by anyone other than these specified parties. We do not express an opinion on the overall effectiveness of the Company's internal control environment beyond the scope of this limited review.

Sincerely,

[Signature]

[Name of Authorized Signatory]

[Title/Company Name]